

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

**3. INTERFUND TRANSACTIONS**

**Due To and From Other Funds**

At June 30, 2003, the City had the following due to/from other funds:

|                                            |           | Due From Other Funds    |                     |                     |
|--------------------------------------------|-----------|-------------------------|---------------------|---------------------|
|                                            |           | Governmental Activities |                     | Total               |
|                                            |           | General                 | Internal            |                     |
|                                            |           | Fund                    | Service Fund        |                     |
| Due To Other Funds                         |           |                         |                     |                     |
| <i>Governmental Activities:</i>            |           |                         |                     |                     |
| Major Funds:                               |           |                         |                     |                     |
| General Fund                               | \$        | -                       | \$ 350,000          | \$ 350,000          |
| Redevelopment Agency                       |           | 459,400                 | -                   | 459,400             |
| Federal Aviation Administration Grant Fund |           | 520,182                 | -                   | 520,182             |
| State Highway Fund                         |           | 1,401,082               | -                   | 1,401,082           |
| Non-Major Governmental Funds               |           | 1,195,018               | -                   | 1,195,018           |
| Internal Service Funds                     |           | -                       | 1,053,884           | 1,053,884           |
| <i>Business-Type Activities:</i>           |           |                         |                     |                     |
| Stormwater                                 |           | -                       | 162,088             | 162,088             |
| <b>Total</b>                               | <b>\$</b> | <b>3,575,682</b>        | <b>\$ 1,565,972</b> | <b>\$ 5,141,654</b> |

**Advances To and From Other Funds**

At June 30, 2003, the City had the following advances to/from other funds:

|                           |           | Advances To Other Funds |                     |                     |
|---------------------------|-----------|-------------------------|---------------------|---------------------|
|                           |           | Internal                |                     | Total               |
|                           |           | General                 | Service             |                     |
|                           |           | Fund                    | Fund                |                     |
| Advances From Other Funds |           |                         |                     |                     |
| Redevelopment Agency      | \$        | 318,700                 | \$ 2,429,500        | \$ 2,748,200        |
| <b>Total</b>              | <b>\$</b> | <b>318,700</b>          | <b>\$ 2,429,500</b> | <b>\$ 2,748,200</b> |

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

**3. INTERFUND TRANSACTIONS, Continued**

**Transfers In and Out**

At June 30, 2003, the City had the following transfers in/out which arise in the normal course of operations.

|                              | Transfers In        |                                    |                              |                     |
|------------------------------|---------------------|------------------------------------|------------------------------|---------------------|
|                              | General<br>Fund     | Non-Major<br>Governmental<br>Funds | Internal<br>Service<br>Funds | Total               |
| <b>Transfers Out</b>         |                     |                                    |                              |                     |
| General Fund                 | \$ -                | \$ 885,300                         | \$ 775,000                   | \$ 1,660,300        |
| Redevelopment Agency         | 566,000             | -                                  | -                            | 566,000             |
| Non-Major Governmental Funds | 908,000             | 593,163                            | -                            | 1,501,163           |
| Stormwater Fund              | 190,400             | -                                  | -                            | 190,400             |
| Cable Television Fund        | 606,749             | -                                  | -                            | 606,749             |
| Internal Service Funds       | -                   | 230,601                            | -                            | 230,601             |
| <b>Total</b>                 | <b>\$ 2,271,149</b> | <b>\$ 1,709,064</b>                | <b>\$ 775,000</b>            | <b>\$ 4,755,213</b> |

**4. CAPITAL ASSETS**

**A. Government-Wide Financial Statements**

At June 30, 2003 the City's capital assets consisted of the following:

|                                | Governmental<br>Activities | Business-Type<br>Activities | Total                |
|--------------------------------|----------------------------|-----------------------------|----------------------|
| <i>Non-depreciable assets:</i> |                            |                             |                      |
| Land                           | \$ 962,317                 | \$ 576,842                  | \$ 1,539,159         |
| Construction in process        | 7,357,735                  | 2,882,412                   | 10,240,147           |
| Total non-depreciable assets   | 8,320,052                  | 3,459,254                   | 11,779,306           |
| <i>Depreciable assets:</i>     |                            |                             |                      |
| Buildings and structures       | 8,851,040                  | 1,549,979                   | 10,401,019           |
| Machinery and equipment        | 8,406,671                  | 6,962,547                   | 15,369,218           |
| Improvements                   | -                          | 24,347,583                  | 24,347,583           |
| Infrastructure                 | 523,220                    | -                           | 523,220              |
|                                | 17,780,931                 | 32,860,109                  | 50,641,040           |
| Less accumulated depreciation  | (8,671,790)                | (10,854,184)                | (19,525,974)         |
| Total depreciable assets, net  | 9,109,141                  | 22,005,925                  | 31,115,066           |
| <b>Total capital assets</b>    | <b>\$ 17,429,193</b>       | <b>\$ 25,465,179</b>        | <b>\$ 42,894,372</b> |

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

**4. CAPITAL ASSETS, Continued**

**A. Government-Wide Financial Statements, Continued**

The following is a summary of changes in the capital assets for governmental activities during the fiscal year:

| Governmental Activities                | Balance<br>7/1/2002 | Additions    | Deletions    | Transfers/<br>Adjustments | Balance<br>6/30/2003 |
|----------------------------------------|---------------------|--------------|--------------|---------------------------|----------------------|
| <i>Non-depreciable assets:</i>         |                     |              |              |                           |                      |
| Land                                   | \$ 547,797          | \$ -         | \$ -         | \$ 414,520                | \$ 962,317           |
| Construction in progress               | 6,984,027           | 373,708      | -            | -                         | 7,357,735            |
| Total non-depreciable assets           | 7,531,824           | 373,708      | -            | 414,520                   | 8,320,052            |
| <i>Depreciable assets:</i>             |                     |              |              |                           |                      |
| Buildings and structures               | 8,038,024           | 1,227,536    | -            | (414,520)                 | 8,851,040            |
| Machinery and equipment                | 8,176,034           | 772,980      | (309,471)    | (232,872)                 | 8,406,671            |
| Infrastructure                         | -                   | 523,220      | -            | -                         | 523,220              |
| Total depreciable assets, at costs     | 16,214,058          | 2,523,736    | (309,471)    | (647,392)                 | 17,780,931           |
| <i>Accumulated depreciation:</i>       |                     |              |              |                           |                      |
| Buildings and structures               | -                   | (200,550)    | -            | (4,420,913)               | (4,621,463)          |
| Machinery and equipment                | (525,342)           | (369,901)    | 1,221        | (3,156,305)               | (4,050,327)          |
| Total accumulated depreciation         | (525,342)           | (570,451)    | 1,221        | (7,577,218)               | (8,671,790)          |
| Total depreciable assets, net          | 15,688,716          | 1,953,285    | (308,250)    | (8,224,610)               | 9,109,141            |
| Total governmental capital assets, net | \$ 23,220,540       | \$ 2,326,993 | \$ (308,250) | \$ (7,810,090)            | \$ 17,429,193        |

Depreciation expense of the governmental activities for the year ended June 30, 2003 are as follows:

|                            |            |
|----------------------------|------------|
| General government         | \$ 16,679  |
| Public safety              | 216,697    |
| Public works               | 14,777     |
| Highway and streets        | 61,364     |
| Parks and recreation       | 100,032    |
| Library                    | 21,527     |
| Community development      | 1,561      |
| Internal service funds     | 137,814    |
| Total depreciation expense | \$ 570,451 |

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

**4. CAPITAL ASSETS, Continued**

**A. Government-Wide Financial Statements, Continued**

The following is a summary of changes in the capital assets for business-type activities during the fiscal year:

| Business-Type Activities           | Balance<br>7/1/2002 | Additions    | Retirements  | Transfers/<br>Adjustments | Balance<br>6/30/2003 |
|------------------------------------|---------------------|--------------|--------------|---------------------------|----------------------|
| <i>Non-depreciable assets:</i>     |                     |              |              |                           |                      |
| Land                               | \$ 576,842          | \$ -         | \$ -         | \$ -                      | \$ 576,842           |
| Construction in progress           | 642,869             | 2,486,877    | -            | (247,334)                 | 2,882,412            |
| Total non-depreciable assets       | 1,219,711           | 2,486,877    | -            | (247,334)                 | 3,459,254            |
| <i>Depreciable assets:</i>         |                     |              |              |                           |                      |
| Buildings                          | 1,240,489           | 326,413      | -            | (16,923)                  | 1,549,979            |
| Improvements                       | 20,889,340          | 3,202,800    | (8,814)      | 264,257                   | 24,347,583           |
| Machinery and equipment            | 4,083,636           | 4,468,871    | (1,822,832)  | 232,872                   | 6,962,547            |
| Total depreciable assets, at costs | 26,213,465          | 7,998,084    | (1,831,646)  | 480,206                   | 32,860,109           |
| <i>Accumulated depreciation:</i>   |                     |              |              |                           |                      |
| Buildings                          | (325,851)           | (21,118)     | -            | 10,895                    | (336,074)            |
| Improvements                       | (7,037,497)         | (643,352)    | 1,247        | (427,040)                 | (8,106,642)          |
| Machinery and equipment            | (2,856,099)         | (168,080)    | 1,667,216    | (1,054,505)               | (2,411,468)          |
| Total accumulated depreciation     | (10,219,447)        | (832,550)    | 1,668,463    | (1,470,650)               | (10,854,184)         |
| Total depreciable assets, net      | 15,994,018          | 7,165,534    | (163,183)    | (990,444)                 | 22,005,925           |
| Total capital assets               | \$ 17,213,729       | \$ 9,652,411 | \$ (163,183) | \$ (1,237,778)            | \$ 25,465,179        |

Depreciation expense of the business-type activities for the year ended June 30, 2003 are as follows:

|                            |            |
|----------------------------|------------|
| Water                      | \$ 464,555 |
| Stormwater                 | 35,654     |
| Wastewater                 | 204,445    |
| Cable Television           | 127,896    |
| Total depreciation expense | \$ 832,550 |

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

**5. LONG-TERM DEBT**

**A. Governmental Activities**

The following is a summary of long-term debt transactions for the year ended June 30, 2003:

| Description                        | Balance<br>July 1, 2002 | Additions   | Retirements         | Balance<br>June 30, 2003 | Classification         |                              |
|------------------------------------|-------------------------|-------------|---------------------|--------------------------|------------------------|------------------------------|
|                                    |                         |             |                     |                          | Due Within<br>One Year | Due in More<br>than One Year |
| Capital Lease Obligation           | \$ 2,114,118            | \$ -        | \$ (302,867)        | \$ 1,811,251             | \$ 319,154             | \$ 1,492,097                 |
| Bonds Payable:                     |                         |             |                     |                          |                        |                              |
| 2000 Certificates of Participation | 9,600,000               | -           | (145,000)           | 9,455,000                | 155,000                | 9,300,000                    |
| Compensated Absences               | 1,436,837               | -           | (187,216)           | 1,249,621                | 93,309                 | 1,156,312                    |
| <b>Total</b>                       | <b>\$ 13,150,955</b>    | <b>\$ -</b> | <b>\$ (635,083)</b> | <b>\$ 12,515,872</b>     | <b>\$ 567,463</b>      | <b>\$ 11,948,409</b>         |

**Capital Lease Obligation**

At June 30, 2003, Capital Lease Obligation consisted of the following:

| Description           | Balance<br>July 1, 2002 | Additions   | Retirements         | Balance<br>June 30, 2003 | Classification         |                              |
|-----------------------|-------------------------|-------------|---------------------|--------------------------|------------------------|------------------------------|
|                       |                         |             |                     |                          | Due Within<br>One Year | Due in More<br>than One Year |
| Lighting Improvements | \$ 1,360,674            | \$ -        | \$ (109,474)        | \$ 1,251,200             | \$ 114,669             | \$ 1,136,531                 |
| Pumper Equipment      | 220,928                 | -           | (58,786)            | 162,142                  | 62,158                 | 99,984                       |
| Ladder Equipment      | 532,516                 | -           | (134,607)           | 397,909                  | 142,327                | 255,582                      |
| <b>Total</b>          | <b>\$ 2,114,118</b>     | <b>\$ -</b> | <b>\$ (302,867)</b> | <b>\$ 1,811,251</b>      | <b>\$ 319,154</b>      | <b>\$ 1,492,097</b>          |

**Lighting Improvements**

During December 2001, the City entered into a \$1,360,674 capital lease with GE Capital Public Finance, Inc. for energy conservation. Principal and interest payments are due June 1 and December 1 annually. The interest rate is 4.69%.

The annual debt service requirements were as follows as of June 30, 2003:

| Fiscal<br>Year-end | Principal           | Interest          | Total               |
|--------------------|---------------------|-------------------|---------------------|
| 2004               | \$ 114,669          | \$ 57,353         | \$ 172,022          |
| 2005               | 120,110             | 51,912            | 172,022             |
| 2006               | 125,808             | 46,212            | 172,020             |
| 2007               | 131,779             | 40,243            | 172,022             |
| 2008               | 138,031             | 33,990            | 172,021             |
| 2009 - 2012        | 620,803             | 67,280            | 688,083             |
| <b>Total</b>       | <b>\$ 1,251,200</b> | <b>\$ 296,990</b> | <b>\$ 1,548,190</b> |

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

---

**5. LONG-TERM DEBT, Continued**

**A. Governmental Activities, Continued**

*Pumper Equipment*

During January 2001, the City entered into a \$303,183 capital lease with GE Capital Public Finance, Inc. for pumper equipment for the fire department. Principal and interest payments are due monthly. The interest rate is 5.59%.

The annual debt service requirements were as follows as of June 30, 2003:

| Fiscal<br>Year-end | Principal         | Interest         | Total             |
|--------------------|-------------------|------------------|-------------------|
| 2004               | \$ 62,158         | \$ 7,487         | \$ 69,645         |
| 2005               | 65,723            | 3,922            | 69,645            |
| 2006               | 34,261            | 561              | 34,822            |
| <b>Total</b>       | <b>\$ 162,142</b> | <b>\$ 11,970</b> | <b>\$ 174,112</b> |

*Ladder Equipment*

During March 2001, the City entered into a \$700,703 capital lease with GE Capital Public Finance, Inc. for aerial ladder equipment for the fire department. Principal and interest payments are due monthly. The interest rate is 5.59%.

The annual debt service requirements were as follows as of June 30, 2003:

| Fiscal<br>Year-end | Principal         | Interest         | Total             |
|--------------------|-------------------|------------------|-------------------|
| 2004               | \$ 142,327        | \$ 18,633        | \$ 160,960        |
| 2005               | 150,490           | 10,470           | 160,960           |
| 2006               | 105,092           | 2,215            | 107,307           |
| <b>Total</b>       | <b>\$ 397,909</b> | <b>\$ 31,318</b> | <b>\$ 429,227</b> |

**2000 Certificates of Participation**

During December 2000 the City issued \$9,600,000 in Certificates of Participation, Series 2000 for the construction of a police facility. Principal and interest payments are due annually on February 1. The interest rate ranges from 5.25% to 7.00%.

The San Bruno Redevelopment Agency (Agency) has agreed under a separate agreement to reimburse the City for all costs associated with the construction of the police facility.

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

**5. LONG-TERM DEBT, Continued**

**A. Governmental Activities, Continued**

The annual debt service requirements were as follows as of June 30, 2003:

| Fiscal<br>Year-end | Principal           | Interest            | Total                |
|--------------------|---------------------|---------------------|----------------------|
| 2004               | \$ 155,000          | \$ 491,663          | \$ 646,663           |
| 2005               | 165,000             | 480,813             | 645,813              |
| 2006               | 180,000             | 469,263             | 649,263              |
| 2007               | 190,000             | 458,463             | 648,463              |
| 2008               | 200,000             | 449,348             | 649,348              |
| 2009 - 2013        | 1,135,000           | 2,098,121           | 3,233,121            |
| 2014 - 2018        | 1,435,000           | 1,795,927           | 3,230,927            |
| 2019 - 2023        | 1,855,000           | 1,388,553           | 3,243,553            |
| 2024 - 2028        | 2,385,000           | 849,450             | 3,234,450            |
| 2029 - 2031        | 1,755,000           | 187,426             | 1,942,426            |
| <b>Total</b>       | <b>\$ 9,455,000</b> | <b>\$ 8,669,027</b> | <b>\$ 18,124,027</b> |

**B. Business-Type Activities**

| Description                        | Balance<br>July 1, 2002 | Additions   | Retirements         | Balance<br>June 30, 2003 | Classification         |                              |
|------------------------------------|-------------------------|-------------|---------------------|--------------------------|------------------------|------------------------------|
|                                    |                         |             |                     |                          | Due Within<br>One Year | Due in More<br>than One Year |
| 2002 Certificates of Participation | \$ 9,800,000            | \$ -        | \$ (155,000)        | \$ 9,645,000             | \$ 185,000             | \$ 9,460,000                 |
| Compensated absences               | 316,932                 | -           | (49,835)            | 267,097                  | 267,097                | -                            |
| <b>Total</b>                       | <b>\$ 10,116,932</b>    | <b>\$ -</b> | <b>\$ (204,835)</b> | <b>\$ 9,912,097</b>      | <b>\$ 452,097</b>      | <b>\$ 9,460,000</b>          |

2002 Certificates of Participation

During May 2002 the City issued \$9,800,000 in Certificates of Participation for the construction of various improvements to the City's waste water system. Principal and interest payments are due annually on January and July 1. The interest rate ranges from 2.25% to 5.00%.

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

**5. LONG-TERM DEBT, Continued**

***B. Business-Type Activities, Continued***

The annual debt service requirements were as follows as of June 30, 2003:

| Fiscal<br>Year-end | Principal           | Interest            | Total                |
|--------------------|---------------------|---------------------|----------------------|
| 2004               | \$ 185,000          | \$ 443,767          | \$ 628,767           |
| 2005               | 185,000             | 439,605             | 624,605              |
| 2006               | 190,000             | 435,165             | 625,165              |
| 2007               | 195,000             | 430,035             | 625,035              |
| 2008               | 205,000             | 424,185             | 629,185              |
| 2009 - 2013        | 1,130,000           | 2,005,400           | 3,135,400            |
| 2014 - 2018        | 1,385,000           | 1,750,932           | 3,135,932            |
| 2019 - 2023        | 1,735,000           | 1,394,737           | 3,129,737            |
| 2024 - 2028        | 2,220,000           | 917,231             | 3,137,231            |
| 2029 - 2031        | 2,215,000           | 290,587             | 2,505,587            |
| <b>Total</b>       | <b>\$ 9,645,000</b> | <b>\$ 8,531,644</b> | <b>\$ 18,176,644</b> |

***C. Debt without City Commitment***

**Special Assessment Districts**

On June 28, 1989, the City issued \$870,000 of limited obligation improvement bonds with interest rates between 6.5% and 7.3% for Downtown Parking District No. 1. The bonds, which have been issued by the City, mature in installments, beginning September 2, 1990, and ending September 2, 2004. Although these bonds have been issued by the City, it is in no way obligated to repay the debt in the event of a default. The amount of bond outstanding as of June 30, 2003, is \$170,000.

**6. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft or damage to and destruction of assets; errors and omissions; and natural disasters for which the City is insured through the Association of Bay Area Governments (ABAG).

ABAG covers general liability claims in an amount up to \$7,000,000. The City has a deductible or uninsured liability of up to \$100,000 per claim. Once the City's deductible is met, ABAG becomes responsible for payment of all claims up to the limit. During the year ended June 30, 2003, the City contributed \$554,432 for current year coverage.

ABAG is governed by a board consisting of representatives from member municipalities. The board controls the operations of ABAG, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board.



**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

**6. RISK MANAGEMENT, Continued**

The City's contributions to ABAG equal the ratio of the City's payroll to the total payrolls of all entities participating in the same layer of each program, in each program year. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating.

The most current audited condensed financial information for ABAG, as audited by other auditors, for the year ended June 30, 2002, is presented below:

| <u>Balance Sheet</u> |               |
|----------------------|---------------|
|                      | 2002          |
| Total assets         | \$ 38,375,940 |
| Total liabilities    | 16,014,502    |
| Retained earnings    | \$ 22,361,438 |

| <u>Statement of Revenues and Expenses</u> |              |
|-------------------------------------------|--------------|
|                                           | 2002         |
| Total income                              | \$ 8,294,625 |
| Total expenses                            | 3,856,567    |
| Net income                                | \$ 4,438,058 |

The complete ABAG financial statements may be obtained from ABAG, P.O. Box 2024, Oakland, California, 94604.

The City has a commercial insurance policy for Worker's Compensation claims up to the statutory limits. The City has a \$250,000 deductible or uninsured liability for all employees.

Liability For Uninsured Claims - The Governmental Accounting Standards Board (GASB) requires municipalities to record their liability for uninsured claims and to reflect the current portion of this liability as an expenditure in their financial statements. As discussed in the section above, the City has coverage for such claims, but it has retained the risk for the deductible, or uninsured portion, of these claims. GASB Statement No. 10, "Financial Reporting for Risk Financing and Related Insurance Issues," requires that this amount be separately identified and recorded as a liability.

Changes in the balances of claims liabilities during the past two years were as follows:

|                           | 2003         | 2002         |
|---------------------------|--------------|--------------|
| Beginning balance         | \$ 1,300,391 | \$ 1,042,609 |
| Incurred claims           | 786,293      | 2,022,225    |
| Less claims paid          | (431,457)    | (1,764,443)  |
| Claims payable at June 30 | \$ 1,655,227 | \$ 1,300,391 |

Claims incurred but not reported are included in claims liabilities above.

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

**7. POST-EMPLOYMENT HEALTH CARE BENEFITS**

The City provided health care benefits for eight retired employees in accordance with agreements with employee bargaining units. San Bruno Management Employees Association members employed prior to February 1, 1990, may become eligible upon retirement for those benefits if they reach the normal retirement age while working for the City. During the 2002-2003 fiscal year, the City paid \$60,050 in post-employment health care benefits.

**8. NET ASSETS AND FUND BALANCE DEFICITS**

At June 30, 2003, the following funds had net assets or fund balance deficits:

| Fund                                       | Fund Type                                       | Deficit      |
|--------------------------------------------|-------------------------------------------------|--------------|
| Redevelopment Agency Funds                 | Major Governmental Fund                         | \$ 1,164,143 |
| Federal Aviation Administration Grant Fund | Major Governmental Fund                         | 529,686      |
| State Highway Fund                         | Major Governmental Fund                         | 1,325,057    |
| Agency on Aging Fund                       | Non-Major Governmental - Special Revenue Fund   | 13,804       |
| Highway Emergency Relief Fund              | Non-Major Governmental - Special Revenue Fund   | 84,592       |
| Reimbursed Street Construction Fund        | Non-Major Governmental - Special Revenue Fund   | 715,827      |
| General Capital Projects Fund              | Non-Major Governmental - Capital Projects Fund  | 19,086       |
| Street Improvements Fund                   | Non-Major Governmental - Capital Projects Fund  | 399,737      |
| Self-Insurance Fund                        | Governmental Activities - Internal Service Fund | 1,547,271    |

The Redevelopment Agency will continue to require annual advances from other City funds over the next several years. The Agency's fund balance deficit will be eliminated by exceptional increases in Agency tax increment revenue projected from two major development projects within the redevelopment project area.

The City will begin eliminating the Self-Insurance fund balance deficits by a one time transfer from General Fund reserves and increases in the allocations for expenses charged to the General Fund, Proprietary Funds, and Internal Service Funds.

Other fund balance deficits for the Federal Aviation Administration Fund, the Agency on Aging Fund, and the street, highway, and capital project funds will be eliminated upon reimbursements from approved grants, developer payments, and/or reimbursements from other governmental agencies.

**9. PENSION PLAN**

Plan Description - The City of San Bruno contributes to the California Public Employee Retirement System (PERS) an agent multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and city ordinance. Copies of PERS' annual financial report may be obtained from their executive office: 400 P Street, Sacramento, CA 95814.

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

---

**9. PENSION PLAN, Continued**

Funding Policy - PERS requires City employees to contribute 7% for miscellaneous employees and 9% for safety employees of their annual covered salary. The City forwards the contributions made by City employees on their behalf and for their account, which amounted to \$1,607,354. The City is required to contribute at an actuarially determined rate; the current rate is 0.000% for non-safety employees and .038% for safety employees, of annual covered payroll.

Annual Pension Cost - For 2002-2003, the City's annual pension cost of \$215,841 for PERS was equal to the City's required and actual contribution. The required contribution was determined as part of the June 30, 1998 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 8.25% investment rate of return (net of administrative expenses); (b) projected annual salary increases that vary by duration of service, and (c) 2% per year cost-of-living adjustments. Both (a) and (b) included an inflation component of 3.5%. The actuarial value of PERS assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a two to five year period depending on the size of investment gains and/or losses. PERS unfunded actuarial accrued liability (or surplus) is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at June 30, 1998, was through the year 2019 for prior and current service unfunded liability.

| Fiscal Year | Annual<br>Pension Cost<br>(APC) | Percentage of<br>APC<br>Contributed | Net Pension<br>Obligation |
|-------------|---------------------------------|-------------------------------------|---------------------------|
| 2000-2001   | \$ 1,127,047                    | 100%                                | -                         |
| 2001-2002   | 1,223,153                       | 100%                                | -                         |
| 2002-2003   | 215,841                         | 100%                                | -                         |

**10. JOINT POWERS AGREEMENTS**

The City participates in joint ventures through Joint Powers Authorities (JPAs) established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, these JPAs exercise full powers and authorities within the scope of the related Joint Powers Agreement, including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Obligations and liabilities of the JPAs are not those of the City.

Each JPA is governed by a board consisting of representatives from each member agency. Each board controls the operations of its respective JPA, including selection of management and approval of operating budgets, independent of any influence of member agencies beyond their representation on the Board.

**City of San Bruno**  
**Notes to Basic Financial Statements, Continued**  
**For the year ended June 30, 2003**

**11. COMMITMENTS AND CONTINGENCIES**

Litigation - The City is subject to litigation arising in the normal course of business. In the opinion of the City Attorney, there is no pending litigation, which is likely to have a material adverse effect on the financial position of the City.

**12. PRIOR PERIOD ADJUSTMENTS AND RECLASSIFICATION OF FUND TYPE**

**A. Fund Financial Statements**

During fiscal year 2003, the City adjusted employee loans receivable that were not accounted for and reflected the spun off of the Restricted Donation Special Revenue Fund in the General Fund, corrected certain accounting errors in the Redevelopment Agency Fund, and reclassified the Parking District Debt Service Fund to an Agency Fund. In the Cable Television fund the City adjusted depreciation to reflect total capital assets more accurately.

|                                    | As Previously<br>Stated | Reclassification    | Prior Period<br>Adjustments | As Restated         |
|------------------------------------|-------------------------|---------------------|-----------------------------|---------------------|
| <i>Governmental Funds:</i>         |                         |                     |                             |                     |
| General Fund                       | \$ 5,341,854            | \$ (294,348)        | \$ 476,728                  | \$ 5,524,234        |
| Redevelopment Agency               | 1,028,969               | -                   | (73,264)                    | 955,705             |
| Parking District Debt Service Fund | 81,136                  | (81,136)            | -                           | -                   |
| <b>Total governmental funds</b>    | <b>\$ 6,451,959</b>     | <b>\$ (375,484)</b> | <b>\$ 403,464</b>           | <b>\$ 6,479,939</b> |
| <i>Proprietary Funds:</i>          |                         |                     |                             |                     |
| Cable Television                   | \$ 9,296,586            | \$ -                | \$ (946,000)                | \$ 8,350,586        |
| <b>Total proprietary funds</b>     | <b>\$ 9,296,586</b>     | <b>\$ -</b>         | <b>\$ (946,000)</b>         | <b>\$ 8,350,586</b> |

**B. Government-Wide Statements**

|                                  | Net Assets<br>as Previously<br>Reported | Reclassification | Accounting<br>Errors | GASB 34 Adjustments |                     |                   | Net Assets<br>as Restated |
|----------------------------------|-----------------------------------------|------------------|----------------------|---------------------|---------------------|-------------------|---------------------------|
|                                  |                                         |                  |                      | Capital<br>Assets   | Accrued<br>Interest | Long-term<br>Debt |                           |
| <i>Governmental Activities:</i>  |                                         |                  |                      |                     |                     |                   |                           |
| Net assets                       | \$ 12,768,536                           | \$ (81,136)      | \$ 403,464           | \$ 14,713,960       | \$ (214,407)        | \$ (13,150,955)   | \$ 14,439,462             |
| <i>Business-Type Activities:</i> |                                         |                  |                      |                     |                     |                   |                           |
| Net assets                       | \$ 35,927,525                           | \$ -             | \$ (946,000)         | \$ -                | \$ -                | \$ -              | \$ 34,981,525             |

---

# REQUIRED SUPPLEMENTARY INFORMATION

---

**City of San Bruno**  
**Required Supplementary Information**  
**For the year ended June 30, 2003**

---

**1. BUDGET INFORMATION**

It is the City's policy to adopt biennial budgets. Operating and special revenue budgets are adopted in one year and enterprise budgets adopted in the subsequent year. The City Council may amend the budget by motion during the fiscal year. The City Manager is authorized to transfer budgeted amounts within an activity, within any fund. However, any revisions that alter total expenditures of any fund must be approved by the City Council.

Expenditures may not legally exceed appropriations at the fund level. Appropriations lapse at the end of the fiscal year, except for capital projects. Supplemental appropriations, which increase appropriations, may be made during the fiscal year.

Budget information is presented for governmental fund types on a basis consistent with generally accepted accounting principles. Budgeted revenue and expenditure amounts represent the original budget modified for adjustments during the year.

**City of San Bruno**  
**Required Supplementary Information, Continued**  
**For the year ended June 30, 2003**

**1. BUDGET INFORMATION, Continued**

The following is the budget comparison schedules for the General Fund and all major special revenue funds.

*Budgetary Comparison Schedule, General Fund*

|                                             | Budgeted Amounts  |                   | Actual              | Favorable<br>(Unfavorable)<br>Variance with<br>Final Budget |
|---------------------------------------------|-------------------|-------------------|---------------------|-------------------------------------------------------------|
|                                             | Original          | Final             | Amounts             |                                                             |
| <b>Revenues:</b>                            |                   |                   |                     |                                                             |
| Taxes                                       | \$ 16,797,900     | \$ 15,698,000     | \$ 14,188,320       | \$ (1,509,680)                                              |
| Licenses and permits                        | 3,883,300         | 4,259,000         | 4,866,084           | 607,084                                                     |
| Intergovernmental                           | 2,479,700         | 2,479,700         | 1,250,017           | (1,229,683)                                                 |
| Charges for services                        | 1,769,900         | 1,863,000         | 3,733,066           | 1,870,066                                                   |
| Fines and forfeitures                       | 443,000           | 443,000           | 417,507             | (25,493)                                                    |
| Use of money and property                   | 888,800           | 450,000           | 226,592             | (223,408)                                                   |
| Other                                       | 231,700           | 231,700           | 237,820             | 6,120                                                       |
| <b>Total revenues</b>                       | <b>26,494,300</b> | <b>25,424,400</b> | <b>24,919,406</b>   | <b>(504,994)</b>                                            |
| <b>Expenditures:</b>                        |                   |                   |                     |                                                             |
| <b>Current:</b>                             |                   |                   |                     |                                                             |
| General government                          | 2,351,600         | 2,419,146         | 2,891,821           | (472,675)                                                   |
| Public safety                               | 13,363,200        | 13,278,121        | 13,354,447          | (76,326)                                                    |
| Public works                                | 2,721,800         | 2,654,613         | 2,899,492           | (244,879)                                                   |
| Highways and streets                        | 1,456,500         | 1,483,776         | 1,453,182           | 30,594                                                      |
| Parks and recreation                        | 3,988,800         | 3,846,058         | 3,806,410           | 39,648                                                      |
| Library                                     | 1,684,000         | 1,609,034         | 1,605,989           | 3,045                                                       |
| <b>Total expenditures</b>                   | <b>25,565,900</b> | <b>25,290,748</b> | <b>26,011,341</b>   | <b>(720,593)</b>                                            |
| <b>Other Financing Sources (Uses):</b>      |                   |                   |                     |                                                             |
| Proceeds from sale of assets                | -                 | 20,000            | 14,330              | 5,670                                                       |
| Transfers in                                | 1,705,000         | 1,705,000         | 2,271,149           | (566,149)                                                   |
| Transfers out                               | (1,660,300)       | (1,660,300)       | (1,660,300)         | -                                                           |
| <b>Total other financing sources (uses)</b> | <b>\$ 44,700</b>  | <b>\$ 64,700</b>  | <b>625,179</b>      | <b>\$ (560,479)</b>                                         |
| <b>Beginning Fund Balance, as restated</b>  |                   |                   | <b>5,524,234</b>    |                                                             |
| <b>Ending Fund Balance</b>                  |                   |                   | <b>\$ 5,057,478</b> |                                                             |

**City of San Bruno**  
**Required Supplementary Information, Continued**  
**For the year ended June 30, 2003**

**1. BUDGET INFORMATION, Continued**

*Budgetary Comparison Schedule, Redevelopment Agency Fund*

|                                    | Budgeted Amounts      |                       | Actual                | Favorable<br>(Unfavorable)<br>Variance with<br>Final Budget |
|------------------------------------|-----------------------|-----------------------|-----------------------|-------------------------------------------------------------|
|                                    | Original              | Final                 | Amounts               |                                                             |
| <b>Revenues:</b>                   |                       |                       |                       |                                                             |
| Taxes                              | \$ 748,300            | \$ 748,300            | \$ 1,058,887          | \$ 310,587                                                  |
| Use of money and property          | -                     | -                     | 29,851                | 29,851                                                      |
| Other                              | 650,000               | 65,000                | 42,992                | (22,008)                                                    |
| <b>Total revenues</b>              | <b>1,398,300</b>      | <b>813,300</b>        | <b>1,131,730</b>      | <b>318,430</b>                                              |
| <b>Expenditures:</b>               |                       |                       |                       |                                                             |
| Current:                           |                       |                       |                       |                                                             |
| Community development              | 1,039,000             | 1,068,631             | 955,042               | 113,589                                                     |
| Capital outlay                     | 1,055,250             | 1,011,415             | 1,406,191             | (394,776)                                                   |
| Debt service:                      |                       |                       |                       |                                                             |
| Principal                          | 145,000               | 145,000               | 145,000               | -                                                           |
| Interest and fiscal charges        | 501,312               | 501,312               | 745,345               | (244,033)                                                   |
| <b>Total expenditures</b>          | <b>2,740,562</b>      | <b>2,726,358</b>      | <b>3,251,578</b>      | <b>(525,220)</b>                                            |
| <b>Net change in fund balances</b> | <b>\$ (1,342,262)</b> | <b>\$ (1,913,058)</b> | <b>(2,119,848)</b>    | <b>\$ 843,650</b>                                           |
| <b>Beginning Fund Balance</b>      |                       |                       | 955,705               |                                                             |
| <b>Ending Fund Balance</b>         |                       |                       | <b>\$ (1,164,143)</b> |                                                             |



**City of San Bruno**  
**Required Supplementary Information, Continued**  
**For the year ended June 30, 2003**

**1. BUDGET INFORMATION, Continued**

*Budgetary Comparison Schedule, Federal Aviation Administration Grant Special Revenue Fund*

|                                    | Budgeted Amounts  |                   | Actual              | Favorable<br>(Unfavorable)<br>Variance with<br>Final Budget |
|------------------------------------|-------------------|-------------------|---------------------|-------------------------------------------------------------|
|                                    | Original          | Final             | Amounts             |                                                             |
| <b>Revenues:</b>                   |                   |                   |                     |                                                             |
| Intergovernmental                  | \$ 5,028,600      | \$ 5,028,600      | \$ 2,223,576        | \$ (2,805,024)                                              |
| Other                              | -                 | -                 | 1,406,075           | 1,406,075                                                   |
| <b>Total revenues</b>              | <b>5,028,600</b>  | <b>5,028,600</b>  | <b>3,629,651</b>    | <b>(1,398,949)</b>                                          |
| <b>Expenditures:</b>               |                   |                   |                     |                                                             |
| Current:                           |                   |                   |                     |                                                             |
| Community development              | 4,387,157         | 4,387,157         | 2,610,471           | 1,776,686                                                   |
| <b>Total expenditures</b>          | <b>4,387,157</b>  | <b>4,387,157</b>  | <b>2,610,471</b>    | <b>1,776,686</b>                                            |
| <b>Net change in fund balances</b> | <b>\$ 641,443</b> | <b>\$ 641,443</b> | <b>1,019,180</b>    | <b>\$ (3,175,635)</b>                                       |
| <b>Beginning Fund Balance</b>      |                   |                   | <b>(1,548,866)</b>  |                                                             |
| <b>Ending Fund Balance</b>         |                   |                   | <b>\$ (529,686)</b> |                                                             |

*Budgetary Comparison Schedule, State Highway Special Revenue Fund*

|                                             | Budgeted Amounts  |                   | Actual                | Favorable<br>(Unfavorable)<br>Variance with<br>Final Budget |
|---------------------------------------------|-------------------|-------------------|-----------------------|-------------------------------------------------------------|
|                                             | Original          | Final             | Amounts               |                                                             |
| <b>Revenues:</b>                            |                   |                   |                       |                                                             |
| Intergovernmental                           | \$ 1,000,000      | \$ 1,000,000      | \$ 153,471            | \$ (846,529)                                                |
| Charges for services                        | -                 | -                 | 76,025                | 76,025                                                      |
| <b>Total revenues</b>                       | <b>1,000,000</b>  | <b>1,000,000</b>  | <b>229,496</b>        | <b>(770,504)</b>                                            |
| <b>Expenditures:</b>                        |                   |                   |                       |                                                             |
| Current:                                    |                   |                   |                       |                                                             |
| Highway and streets                         | 418,641           | 418,641           | 40,966                | 377,675                                                     |
| <b>Total expenditures</b>                   | <b>418,641</b>    | <b>418,641</b>    | <b>40,966</b>         | <b>377,675</b>                                              |
| <b>Total other financing sources (uses)</b> | <b>\$ 581,359</b> | <b>\$ 581,359</b> | <b>188,530</b>        | <b>\$ (1,148,179)</b>                                       |
| <b>Beginning Fund Balance</b>               |                   |                   | <b>(1,513,587)</b>    |                                                             |
| <b>Ending Fund Balance</b>                  |                   |                   | <b>\$ (1,325,057)</b> |                                                             |

**City of San Bruno**  
**Required Supplementary Information, Continued**  
**For the year ended June 30, 2003**

**2. DEFINED BENEFIT PENSION PLAN**

A schedule of funding progress for the past three actuarial valuations is presented below.

**PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF FUNDING PROGRESS**

Miscellaneous

| Valuation<br>Date | Entry Age<br>Normal Accrued<br>Liability | Actuarial<br>Value of<br>Assets | Excess<br>Assets | Funded<br>Status | Annual<br>Covered<br>Payroll | Excess<br>Assets<br>as a % of<br>Payroll |
|-------------------|------------------------------------------|---------------------------------|------------------|------------------|------------------------------|------------------------------------------|
| 6/30/2000         | \$ 32,306,291                            | \$ 43,559,995                   | \$ 11,253,704    | 134.8%           | \$ 8,064,633                 | 139.5%                                   |
| 6/30/2001         | 39,819,992                               | 44,572,227                      | 4,752,235        | 111.9%           | 8,924,756                    | 53.2%                                    |
| 6/30/2002         | 42,285,241                               | 41,814,358                      | (470,883)        | 98.9%            | 10,450,553                   | -4.5%                                    |

Safety

| Valuation<br>Date | Entry Age<br>Normal Accrued<br>Liability | Actuarial<br>Value of<br>Assets | Excess<br>Assets | Funded<br>Status | Annual<br>Covered<br>Payroll | Excess<br>Assets<br>as a % of<br>Payroll |
|-------------------|------------------------------------------|---------------------------------|------------------|------------------|------------------------------|------------------------------------------|
| 6/30/2000         | \$ 49,432,357                            | \$ 56,662,690                   | \$ 7,230,333     | 114.6%           | \$ 5,636,357                 | 128.3%                                   |
| 6/30/2001         | 54,154,676                               | 58,037,525                      | 3,882,849        | 107.2%           | 6,381,088                    | 60.8%                                    |
| 6/30/2002         | 61,322,954                               | 54,186,624                      | (7,136,330)      | 88.4%            | 6,858,868                    | -104.0%                                  |

---

# SUPPLEMENTARY INFORMATION

---

*This page intentionally left blank.*

---

# NON-MAJOR GOVERNMENTAL FUNDS

---

**City of San Bruno**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**June 30, 2003**

|                                                          | Special Revenue  |                    |                   |                                       |                   |
|----------------------------------------------------------|------------------|--------------------|-------------------|---------------------------------------|-------------------|
|                                                          | Park<br>In-Lieu  | Agency on<br>Aging | Gas Tax           | State<br>Reimbursement<br>ILL Program | State<br>Library  |
| <b>ASSETS</b>                                            |                  |                    |                   |                                       |                   |
| Cash and investments                                     | \$ 44,964        | \$ -               | \$ 576,606        | \$ 331,936                            | \$ 253,092        |
| Restricted cash and investments<br>held by fiscal agents | -                | -                  | -                 | -                                     | -                 |
| Accounts receivable                                      | -                | -                  | -                 | -                                     | -                 |
| Taxes receivable                                         | -                | -                  | -                 | -                                     | -                 |
| Due from other funds                                     | -                | -                  | -                 | -                                     | -                 |
| Loans and notes receivable                               | -                | -                  | -                 | -                                     | -                 |
| <b>Total assets</b>                                      | <u>\$ 44,964</u> | <u>\$ -</u>        | <u>\$ 576,606</u> | <u>\$ 331,936</u>                     | <u>\$ 253,092</u> |
| <b>LIABILITIES AND<br/>FUND BALANCES</b>                 |                  |                    |                   |                                       |                   |
| <b>Liabilities:</b>                                      |                  |                    |                   |                                       |                   |
| Accounts payable                                         | \$ -             | \$ 7,624           | \$ -              | \$ -                                  | \$ -              |
| Due to other funds                                       | -                | 6,180              | -                 | -                                     | -                 |
| Deposits payable                                         | -                | -                  | -                 | -                                     | -                 |
| Payable to other agencies                                | -                | -                  | -                 | -                                     | -                 |
| Deferred revenue                                         | -                | -                  | -                 | -                                     | -                 |
| <b>Total liabilities</b>                                 | <u>-</u>         | <u>13,804</u>      | <u>-</u>          | <u>-</u>                              | <u>-</u>          |
| <b>Fund Balances:</b>                                    |                  |                    |                   |                                       |                   |
| Reserved:                                                |                  |                    |                   |                                       |                   |
| Encumbrances                                             | -                | -                  | -                 | -                                     | -                 |
| Debt service                                             | -                | -                  | -                 | -                                     | -                 |
| Donations                                                | -                | -                  | -                 | -                                     | -                 |
| Unreserved:                                              |                  |                    |                   |                                       |                   |
| Designated:                                              |                  |                    |                   |                                       |                   |
| Construction                                             | -                | -                  | -                 | -                                     | -                 |
| Undesignated                                             | 44,964           | (13,804)           | 576,606           | 331,936                               | 253,092           |
| <b>Total fund balances</b>                               | <u>44,964</u>    | <u>(13,804)</u>    | <u>576,606</u>    | <u>331,936</u>                        | <u>253,092</u>    |
| <b>Total liabilities and fund balances</b>               | <u>\$ 44,964</u> | <u>\$ -</u>        | <u>\$ 576,606</u> | <u>\$ 331,936</u>                     | <u>\$ 253,092</u> |

| Special Revenue         |                        |                                |                        |                                    |                          |                                        |
|-------------------------|------------------------|--------------------------------|------------------------|------------------------------------|--------------------------|----------------------------------------|
| Police Asset<br>Seizure | Measure A<br>Sales Tax | Highway<br>Emergency<br>Relief | Safety<br>Augmentation | Supplemental<br>Law<br>Enforcement | State Law<br>Enforcement | SB 322<br>Recycling/Litter<br>Clean-Up |
| \$ 66,655               | \$ 1,436,959           | \$ -                           | \$ 118,647             | \$ 20,107                          | \$ 27,150                | \$ 12,783                              |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | 11,371                                 |
| -                       | 86,526                 | -                              | 7,527                  | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| <u>\$ 66,655</u>        | <u>\$ 1,523,485</u>    | <u>\$ -</u>                    | <u>\$ 126,174</u>      | <u>\$ 20,107</u>                   | <u>\$ 27,150</u>         | <u>\$ 24,154</u>                       |
|                         |                        |                                |                        |                                    |                          |                                        |
| \$ -                    | \$ -                   | \$ -                           | \$ -                   | \$ 1,272                           | \$ -                     | \$ 546                                 |
| -                       | -                      | 84,592                         | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | 84,592                         | -                      | 1,272                              | -                        | 546                                    |
|                         |                        |                                |                        |                                    |                          |                                        |
| -                       | 104                    | -                              | -                      | -                                  | -                        | 999                                    |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| 66,655                  | 1,523,381              | (84,592)                       | 126,174                | 18,835                             | 27,150                   | 22,609                                 |
| 66,655                  | 1,523,485              | (84,592)                       | 126,174                | 18,835                             | 27,150                   | 23,608                                 |
| <u>\$ 66,655</u>        | <u>\$ 1,523,485</u>    | <u>\$ -</u>                    | <u>\$ 126,174</u>      | <u>\$ 20,107</u>                   | <u>\$ 27,150</u>         | <u>\$ 24,154</u>                       |

(Continued)

**City of San Bruno**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds, Continued**  
**June 30, 2003**

|                                                          | Special Revenue                                       |                                 |                                      |                        | Debt<br>Service |
|----------------------------------------------------------|-------------------------------------------------------|---------------------------------|--------------------------------------|------------------------|-----------------|
|                                                          | California<br>Law Enforcement<br>Equipment<br>Program | Traffic<br>Congestion<br>Relief | Reimbursed<br>Street<br>Construction | Restricted<br>Donation | General         |
| <b>ASSETS</b>                                            |                                                       |                                 |                                      |                        |                 |
| Cash and investments                                     | \$ 21,126                                             | \$ 70,070                       | \$ -                                 | \$ 316,012             | \$ 7,058        |
| Restricted cash and investments<br>held by fiscal agents | -                                                     | -                               | -                                    | -                      | -               |
| Accounts receivable                                      | -                                                     | 27,797                          | -                                    | -                      | -               |
| Taxes receivable                                         | -                                                     | -                               | -                                    | -                      | -               |
| Due from other funds                                     | -                                                     | -                               | -                                    | -                      | -               |
| Loans and notes receivable                               | -                                                     | -                               | -                                    | -                      | -               |
| <b>Total assets</b>                                      | <u>\$ 21,126</u>                                      | <u>\$ 97,867</u>                | <u>\$ -</u>                          | <u>\$ 316,012</u>      | <u>\$ 7,058</u> |
| <b>LIABILITIES AND<br/>FUND BALANCES</b>                 |                                                       |                                 |                                      |                        |                 |
| <b>Liabilities:</b>                                      |                                                       |                                 |                                      |                        |                 |
| Accounts payable                                         | \$ -                                                  | \$ -                            | \$ -                                 | \$ 86                  | \$ -            |
| Due to other funds                                       | -                                                     | -                               | 715,827                              | -                      | -               |
| Deposits payable                                         | -                                                     | -                               | -                                    | -                      | -               |
| Payable to other agencies                                | -                                                     | -                               | -                                    | -                      | -               |
| Deferred revenue                                         | -                                                     | -                               | -                                    | -                      | -               |
| <b>Total liabilities</b>                                 | <u>-</u>                                              | <u>-</u>                        | <u>715,827</u>                       | <u>86</u>              | <u>-</u>        |
| <b>Fund Balances:</b>                                    |                                                       |                                 |                                      |                        |                 |
| Reserved:                                                |                                                       |                                 |                                      |                        |                 |
| Encumbrances                                             | 21,126                                                | -                               | -                                    | -                      | -               |
| Debt service                                             | -                                                     | -                               | -                                    | -                      | -               |
| Donations                                                | -                                                     | -                               | -                                    | 315,926                | -               |
| Unreserved:                                              |                                                       |                                 |                                      |                        |                 |
| Designated:                                              |                                                       |                                 |                                      |                        |                 |
| Construction                                             | -                                                     | -                               | -                                    | -                      | -               |
| Undesignated                                             | -                                                     | 97,867                          | (715,827)                            | -                      | 7,058           |
| <b>Total fund balances</b>                               | <u>21,126</u>                                         | <u>97,867</u>                   | <u>(715,827)</u>                     | <u>315,926</u>         | <u>7,058</u>    |
| <b>Total liabilities and fund balances</b>               | <u>\$ 21,126</u>                                      | <u>\$ 97,867</u>                | <u>\$ -</u>                          | <u>\$ 316,012</u>      | <u>\$ 7,058</u> |





# City of San Bruno

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Governmental Funds

For the year ended June 30, 2003

|                                               | Special Revenue |                    |                    |                                       |                  |
|-----------------------------------------------|-----------------|--------------------|--------------------|---------------------------------------|------------------|
|                                               | Park<br>In-Lieu | Agency on<br>Aging | Gas Tax            | State<br>Reimbursement<br>ILL Program | State<br>Library |
| <b>REVENUES:</b>                              |                 |                    |                    |                                       |                  |
| Taxes                                         | \$ -            | \$ -               | \$ 787,668         | \$ -                                  | \$ -             |
| Licenses and permits                          | -               | -                  | -                  | -                                     | -                |
| Intergovernmental                             | -               | 67,684             | -                  | 70,583                                | 36,337           |
| Charges for services                          | 67,567          | -                  | -                  | -                                     | -                |
| Fines and forfeitures                         | -               | -                  | -                  | -                                     | -                |
| Use of money and property                     | -               | -                  | 24,176             | -                                     | -                |
| Other                                         | -               | 39,131             | -                  | -                                     | -                |
| <b>Total revenues</b>                         | <b>67,567</b>   | <b>106,815</b>     | <b>811,844</b>     | <b>70,583</b>                         | <b>36,337</b>    |
| <b>EXPENDITURES:</b>                          |                 |                    |                    |                                       |                  |
| Current:                                      |                 |                    |                    |                                       |                  |
| General government                            | -               | -                  | -                  | -                                     | -                |
| Public safety                                 | -               | -                  | -                  | -                                     | -                |
| Public works                                  | -               | -                  | -                  | -                                     | -                |
| Highways and streets                          | -               | -                  | -                  | -                                     | -                |
| Parks and recreation                          | -               | 124,377            | -                  | -                                     | -                |
| Library                                       | -               | -                  | -                  | -                                     | 4,713            |
| Capital outlay                                | -               | -                  | -                  | -                                     | -                |
| Debt service:                                 |                 |                    |                    |                                       |                  |
| Principal                                     | -               | -                  | -                  | -                                     | -                |
| Interest and fiscal charges                   | -               | -                  | -                  | -                                     | -                |
| <b>Total expenditures</b>                     | <b>-</b>        | <b>124,377</b>     | <b>-</b>           | <b>-</b>                              | <b>4,713</b>     |
| <b>REVENUES OVER (UNDER)<br/>EXPENDITURES</b> | <b>67,567</b>   | <b>(17,562)</b>    | <b>811,844</b>     | <b>70,583</b>                         | <b>31,624</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>        |                 |                    |                    |                                       |                  |
| Transfers in                                  | -               | -                  | -                  | -                                     | -                |
| Transfers out                                 | (50,000)        | -                  | (1,108,679)        | -                                     | -                |
| <b>Total other financing sources (uses)</b>   | <b>(50,000)</b> | <b>-</b>           | <b>(1,108,679)</b> | <b>-</b>                              | <b>-</b>         |
| <b>Net change in fund balances</b>            | <b>17,567</b>   | <b>(17,562)</b>    | <b>(296,835)</b>   | <b>70,583</b>                         | <b>31,624</b>    |
| <b>FUND BALANCES:</b>                         |                 |                    |                    |                                       |                  |
| Beginning of year                             | 27,397          | 3,758              | 873,441            | 261,353                               | 221,468          |
| End of year                                   | \$ 44,964       | \$ (13,804)        | \$ 576,606         | \$ 331,936                            | \$ 253,092       |

| Special Revenue         |                        |                                |                        |                                    |                          |                                        |
|-------------------------|------------------------|--------------------------------|------------------------|------------------------------------|--------------------------|----------------------------------------|
| Police Asset<br>Seizure | Measure A<br>Sales Tax | Highway<br>Emergency<br>Relief | Safety<br>Augmentation | Supplemental<br>Law<br>Enforcement | State Law<br>Enforcement | SB 322<br>Recycling/Litter<br>Clean-Up |
| \$ -                    | \$ 587,577             | \$ -                           | \$ -                   | \$ -                               | \$ -                     | \$ -                                   |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | 204,028                        | 97,778                 | 14,330                             | 101,514                  | 22,940                                 |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| 10,777                  | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | 958                                | 666                      | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | 28,970                                 |
| 10,777                  | 587,577                | 204,028                        | 97,778                 | 15,288                             | 102,180                  | 51,910                                 |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | 8,576                              | 64,234                   | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | 29,624                                 |
| -                       | -                      | 42                             | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | -                      | 42                             | -                      | 8,576                              | 64,234                   | 29,624                                 |
| 10,777                  | 587,577                | 203,986                        | 97,778                 | 6,712                              | 37,946                   | 22,286                                 |
| -                       | -                      | -                              | -                      | -                                  | -                        | -                                      |
| -                       | (43,484)               | -                              | (90,000)               | -                                  | (100,000)                | -                                      |
| -                       | (43,484)               | -                              | (90,000)               | -                                  | (100,000)                | -                                      |
| 10,777                  | 544,093                | 203,986                        | 7,778                  | 6,712                              | (62,054)                 | 22,286                                 |
| 55,878                  | 979,392                | (288,578)                      | 118,396                | 12,123                             | 89,204                   | 1,322                                  |
| \$ 66,655               | \$ 1,523,485           | \$ (84,592)                    | \$ 126,174             | \$ 18,835                          | \$ 27,150                | \$ 23,608                              |

(Continued)

# City of San Bruno

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Governmental Funds, Continued

For the year ended June 30, 2003

|                                             | Special Revenue  |                  |                  |               | Debt Service     |
|---------------------------------------------|------------------|------------------|------------------|---------------|------------------|
|                                             | California       |                  |                  |               |                  |
|                                             | Law Enforcement  | Traffic          | Reimbursed       | Restricted    |                  |
|                                             | Equipment        | Congestion       | Street           | Donation      |                  |
|                                             | Program          | Relief           | Construction     |               | General          |
| <b>REVENUES:</b>                            |                  |                  |                  |               |                  |
| Taxes                                       | \$ -             | \$ -             | \$ -             | \$ -          | \$ 179,083       |
| Licenses and permits                        | -                | -                | -                | -             | -                |
| Intergovernmental                           | 21,684           | 114,156          | 32,000           | -             | -                |
| Charges for services                        | -                | -                | -                | -             | -                |
| Fines and forfeitures                       | -                | -                | -                | -             | -                |
| Use of money and property                   | -                | -                | -                | -             | -                |
| Other                                       | -                | -                | -                | 47,832        | -                |
| <b>Total revenues</b>                       | <b>21,684</b>    | <b>114,156</b>   | <b>32,000</b>    | <b>47,832</b> | <b>179,083</b>   |
| <b>EXPENDITURES:</b>                        |                  |                  |                  |               |                  |
| Current:                                    |                  |                  |                  |               |                  |
| General government                          | -                | -                | -                | -             | -                |
| Public safety                               | 123,188          | -                | -                | -             | -                |
| Public works                                | -                | -                | -                | -             | -                |
| Highways and streets                        | -                | -                | 296,403          | -             | -                |
| Parks and recreation                        | -                | -                | -                | 26,254        | -                |
| Library                                     | -                | -                | -                | -             | -                |
| Capital outlay                              | -                | -                | -                | -             | -                |
| Debt service:                               |                  |                  |                  |               |                  |
| Principal                                   | -                | -                | -                | -             | 302,867          |
| Interest and fiscal charges                 | -                | -                | -                | -             | 99,759           |
| <b>Total expenditures</b>                   | <b>123,188</b>   | <b>-</b>         | <b>296,403</b>   | <b>26,254</b> | <b>402,626</b>   |
| <b>REVENUES OVER (UNDER)</b>                |                  |                  |                  |               |                  |
| <b>EXPENDITURES</b>                         | <b>(101,504)</b> | <b>114,156</b>   | <b>(264,403)</b> | <b>21,578</b> | <b>(223,543)</b> |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                  |                  |                  |               |                  |
| Transfers in                                | -                | -                | -                | -             | 230,601          |
| Transfers out                               | -                | (109,000)        | -                | -             | -                |
| <b>Total other financing sources (uses)</b> | <b>-</b>         | <b>(109,000)</b> | <b>-</b>         | <b>-</b>      | <b>230,601</b>   |
| <b>Net change in fund balances</b>          | <b>(101,504)</b> | <b>5,156</b>     | <b>(264,403)</b> | <b>21,578</b> | <b>7,058</b>     |
| <b>FUND BALANCES:</b>                       |                  |                  |                  |               |                  |
| Beginning of year                           | 122,630          | 92,711           | (451,424)        | 294,348       | -                |
| End of year                                 | \$ 21,126        | \$ 97,867        | \$ (715,827)     | \$ 315,926    | \$ 7,058         |

| Capital Projects |                       |              | Total<br>Other<br>Governmental<br>Funds |
|------------------|-----------------------|--------------|-----------------------------------------|
| General          | Street<br>Improvement |              |                                         |
| \$ 9,289         | \$ -                  | \$ 1,563,617 |                                         |
| -                | -                     | -            |                                         |
| -                | -                     | 783,034      |                                         |
| -                | -                     | 67,567       |                                         |
| -                | -                     | 10,777       |                                         |
| 24,181           | -                     | 49,981       |                                         |
| -                | 4,000                 | 119,933      |                                         |
| 33,470           | 4,000                 | 2,594,909    |                                         |
| -                | -                     | -            |                                         |
| -                | -                     | 195,998      |                                         |
| -                | -                     | 29,624       |                                         |
| 11,743           | 434,108               | 742,296      |                                         |
| 245,612          | -                     | 396,243      |                                         |
| -                | -                     | 4,713        |                                         |
| 2,740,787        | 403,792               | 3,144,579    |                                         |
| -                | -                     | 302,867      |                                         |
| -                | -                     | 99,759       |                                         |
| 2,998,142        | 837,900               | 4,916,079    |                                         |
| (2,964,672)      | (833,900)             | (2,321,170)  |                                         |
| 1,044,300        | 434,163               | 1,709,064    |                                         |
| -                | -                     | (1,501,163)  |                                         |
| 1,044,300        | 434,163               | 207,901      |                                         |
| (1,920,372)      | (399,737)             | (2,113,269)  |                                         |
| 1,901,286        | -                     | 4,314,705    |                                         |
| \$ (19,086)      | \$ (399,737)          | \$ 2,201,436 |                                         |

(Concluded)

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### Park In-Lieu Special Revenue Fund

For the year ended June 30, 2003

|                                      | Budget Amounts |            | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--------------------------------------|----------------|------------|-----------|---------------------------------------------------------|
|                                      | Original       | Final      | Amounts   |                                                         |
| REVENUES:                            |                |            |           |                                                         |
| Charges for services                 | \$ -           | \$ -       | \$ 67,567 | \$ 67,567                                               |
| Total revenues                       | -              | -          | 67,567    | 67,567                                                  |
| OTHER FINANCING SOURCES (USES):      |                |            |           |                                                         |
| Transfers out                        | -              | (102,000)  | (50,000)  | 52,000                                                  |
| Total other financing sources (uses) | -              | (102,000)  | (50,000)  | 52,000                                                  |
| Net change in fund balances          | \$ -           | \$ 102,000 | 17,567    | \$ (84,433)                                             |
| FUND BALANCES:                       |                |            |           |                                                         |
| Beginning of year                    |                |            | 27,397    |                                                         |
| End of year                          |                |            | \$ 44,964 |                                                         |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Agency on Aging Special Revenue Fund For the year ended June 30, 2003

|                             | Budget Amounts |            | Actual      | Variance with |
|-----------------------------|----------------|------------|-------------|---------------|
|                             | Original       | Final      | Amounts     | Final Budget  |
|                             |                |            |             | Positive      |
|                             |                |            |             | (Negative)    |
| REVENUES:                   |                |            |             |               |
| Intergovernmental           | \$ 119,100     | \$ 119,100 | \$ 67,684   | \$ (51,416)   |
| Other                       | -              | -          | 39,131      | 39,131        |
| Total revenues              | 119,100        | 119,100    | 106,815     | (12,285)      |
| EXPENDITURES:               |                |            |             |               |
| Current:                    |                |            |             |               |
| Parks and recreation        | 111,000        | 111,000    | 124,377     | (13,377)      |
| Total expenditures          | 111,000        | 111,000    | 124,377     | (13,377)      |
| Net change in fund balances | \$ 8,100       | \$ 8,100   | (17,562)    | \$ (25,662)   |
| FUND BALANCES:              |                |            |             |               |
| Beginning of year           |                |            | 3,758       |               |
| End of year                 |                |            | \$ (13,804) |               |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### Gas Tax Special Revenue Fund

For the year ended June 30, 2003

|                                        | Budget Amounts |            | Actual      | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------------|----------------|------------|-------------|---------------------------------------------------------|
|                                        | Original       | Final      | Amounts     |                                                         |
| <b>REVENUES:</b>                       |                |            |             |                                                         |
| Taxes                                  | \$ 776,400     | \$ 776,400 | \$ 787,668  | \$ 11,268                                               |
| Use of money and property              | 12,500         | 12,500     | 24,176      | 11,676                                                  |
| Total revenues                         | 788,900        | 788,900    | 811,844     | 22,944                                                  |
| <b>EXPENDITURES:</b>                   |                |            |             |                                                         |
| Current:                               |                |            |             |                                                         |
| General government                     | -              | 105,800    | -           | 105,800                                                 |
| Total expenditures                     | -              | 105,800    | -           | 105,800                                                 |
| REVENUES OVER (UNDER) EXPENDITURES     | -              | (105,800)  | -           | 105,800                                                 |
| <b>OTHER FINANCING SOURCES (USES):</b> |                |            |             |                                                         |
| Transfers out                          | (650,000)      | (650,000)  | (1,108,679) | (458,679)                                               |
| Total other financing sources (uses)   | (650,000)      | (650,000)  | (1,108,679) | (458,679)                                               |
| Net change in fund balances            | \$ 788,900     | \$ 683,100 | (296,835)   | \$ (979,935)                                            |
| <b>FUND BALANCES:</b>                  |                |            |             |                                                         |
| Beginning of year                      |                |            | 873,441     |                                                         |
| End of year                            |                |            | \$ 576,606  |                                                         |



# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - State Reimbursement ILL Program Special Revenue Fund For the year ended June 30, 2003

|                             | Budget Amounts |           | Actual<br>Amounts | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------|----------------|-----------|-------------------|---------------------------------------------------------|
|                             | Original       | Final     |                   |                                                         |
| REVENUES:                   |                |           |                   |                                                         |
| Intergovernmental           | \$ 54,000      | \$ 54,000 | \$ 70,583         | \$ 16,583                                               |
| Total revenues              | 54,000         | 54,000    | 70,583            | 16,583                                                  |
| Net change in fund balances | \$ 54,000      | \$ 54,000 | 70,583            | \$ 16,583                                               |
| FUND BALANCES:              |                |           |                   |                                                         |
| Beginning of year           |                |           | 261,353           |                                                         |
| End of year                 |                |           | \$ 331,936        |                                                         |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### State Library Special Revenue Fund

For the year ended June 30, 2003

|                             | Budget Amounts |           | Actual     | Variance with |
|-----------------------------|----------------|-----------|------------|---------------|
|                             | Original       | Final     | Amounts    | Final Budget  |
|                             |                |           |            | Positive      |
|                             |                |           |            | (Negative)    |
| REVENUES:                   |                |           |            |               |
| Intergovernmental           | \$ 49,100      | \$ 49,100 | \$ 36,337  | \$ (12,763)   |
| Total revenues              | 49,100         | 49,100    | 36,337     | (12,763)      |
| EXPENDITURES:               |                |           |            |               |
| Current:                    |                |           |            |               |
| Library                     | -              | -         | 4,713      | (4,713)       |
| Total expenditures          | -              | -         | 4,713      | (4,713)       |
| Net change in fund balances | \$ 49,100      | \$ 49,100 | 31,624     | \$ (17,476)   |
| FUND BALANCES:              |                |           |            |               |
| Beginning of year           |                |           | 221,468    |               |
| End of year                 |                |           | \$ 253,092 |               |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual

### (Budgetary Basis) - Police Asset Seizure Special Revenue Fund

For the year ended June 30, 2003

|                             | Budget Amounts |        | Actual    | Variance with |
|-----------------------------|----------------|--------|-----------|---------------|
|                             | Original       | Final  | Amounts   | Final Budget  |
|                             |                |        |           | Positive      |
|                             |                |        |           | (Negative)    |
| REVENUES:                   |                |        |           |               |
| Fines and forfeitures       | \$ -           | \$ 100 | \$ 10,777 | \$ 10,677     |
| Total revenues              | -              | 100    | 10,777    | 10,677        |
| Net change in fund balances | \$ -           | \$ 100 | 10,777    | \$ 10,677     |
| FUND BALANCES:              |                |        |           |               |
| Beginning of year           |                |        | 55,878    |               |
| End of year                 |                |        | \$ 66,655 |               |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### Measure A Sales Tax Special Revenue Fund

For the year ended June 30, 2003

|                                        | Budget Amounts |            | Actual       | Variance with |
|----------------------------------------|----------------|------------|--------------|---------------|
|                                        | Original       | Final      | Amounts      | Final Budget  |
|                                        |                |            |              | Positive      |
|                                        |                |            |              | (Negative)    |
| <b>REVENUES:</b>                       |                |            |              |               |
| Taxes                                  | \$ 650,000     | \$ 650,000 | \$ 587,577   | \$ (62,423)   |
| Total revenues                         | 650,000        | 650,000    | 587,577      | (62,423)      |
| <b>EXPENDITURES:</b>                   |                |            |              |               |
| Current:                               |                |            |              |               |
| Highways and streets                   | -              | 151,435    | -            | 151,435       |
| Total expenditures                     | -              | 151,435    | -            | 151,435       |
| REVENUE OVER (UNDER) EXPENDITURES      | 650,000        | 498,565    | 587,577      | (213,858)     |
| <b>OTHER FINANCING SOURCES (USES):</b> |                |            |              |               |
| Transfers out                          | -              | -          | (43,484)     | (43,484)      |
| Total other financing sources (uses)   | -              | -          | (43,484)     | (43,484)      |
| Net change in fund balances            | \$ 650,000     | \$ 498,565 | 544,093      | \$ 45,528     |
| <b>FUND BALANCES:</b>                  |                |            |              |               |
| Beginning of year                      |                |            | 979,392      |               |
| End of year                            |                |            | \$ 1,523,485 |               |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Highway Emergency Relief Special Revenue Fund For the year ended June 30, 2003

|                             | Budget Amounts |       | Actual      | Variance with |
|-----------------------------|----------------|-------|-------------|---------------|
|                             | Original       | Final | Amounts     | Final Budget  |
|                             |                |       |             | Positive      |
|                             |                |       |             | (Negative)    |
| REVENUES:                   |                |       |             |               |
| Intergovernmental           | \$ -           | \$ -  | \$ 204,028  | 204,028       |
| Total revenues              | -              | -     | 204,028     | 204,028       |
| EXPENDITURES:               |                |       |             |               |
| Current:                    |                |       |             |               |
| Highways and streets        | -              | -     | 42          | (42)          |
| Total expenditures          | -              | -     | 42          | (42)          |
| Net change in fund balances | \$ -           | \$ -  | 203,986     | \$ 203,986    |
| FUND BALANCES:              |                |       |             |               |
| Beginning of year           |                |       | (288,578)   |               |
| End of year                 |                |       | \$ (84,592) |               |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### Safety Augmentation Special Revenue Fund

For the year ended June 30, 2003

|                                             | Budget Amounts  |                 | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|-----------------|-----------------|-------------------|---------------------------------------------------------|
|                                             | Original        | Final           | Amounts           |                                                         |
| <b>REVENUES:</b>                            |                 |                 |                   |                                                         |
| Intergovernmental                           | \$ 90,000       | \$ 90,000       | \$ 97,778         | \$ 7,778                                                |
| <b>Total revenues</b>                       | <u>90,000</u>   | <u>90,000</u>   | <u>97,778</u>     | <u>7,778</u>                                            |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                 |                 |                   |                                                         |
| Transfers out                               | (90,000)        | (90,000)        | (90,000)          | -                                                       |
| <b>Total other financing sources (uses)</b> | <u>(90,000)</u> | <u>(90,000)</u> | <u>(90,000)</u>   | <u>-</u>                                                |
| <b>Net change in fund balances</b>          | <u>\$ -</u>     | <u>\$ -</u>     | <u>7,778</u>      | <u>\$ 7,778</u>                                         |
| <b>FUND BALANCES:</b>                       |                 |                 |                   |                                                         |
| Beginning of year                           |                 |                 | <u>118,396</u>    |                                                         |
| End of year                                 |                 |                 | <u>\$ 126,174</u> |                                                         |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### Supplemental Law Enforcement Special Revenue Fund

For the year ended June 30, 2003

|                                    | Budget Amounts |          | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------|----------------|----------|-----------|---------------------------------------------------------|
|                                    | Original       | Final    | Amounts   |                                                         |
| <b>REVENUES:</b>                   |                |          |           |                                                         |
| Intergovernmental                  | \$ -           | \$ 1,900 | \$ 14,330 | \$ 12,430                                               |
| Use of money and property          | -              | 100      | 958       | 858                                                     |
| <b>Total revenues</b>              | -              | 2,000    | 15,288    | 13,288                                                  |
| <b>EXPENDITURES:</b>               |                |          |           |                                                         |
| Current:                           |                |          |           |                                                         |
| Public safety                      | -              | -        | 8,576     | (8,576)                                                 |
| <b>Total expenditures</b>          | -              | -        | 8,576     | (8,576)                                                 |
| <b>Net change in fund balances</b> | \$ -           | \$ 2,000 | 6,712     | \$ 4,712                                                |
| <b>FUND BALANCES:</b>              |                |          |           |                                                         |
| Beginning of year                  |                |          | 12,123    |                                                         |
| End of year                        |                |          | \$ 18,835 |                                                         |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### State Law Enforcement Special Revenue Fund

For the year ended June 30, 2003

|                                        | Budget Amounts |             | Actual     | Variance with |
|----------------------------------------|----------------|-------------|------------|---------------|
|                                        | Original       | Final       | Amounts    | Final Budget  |
|                                        |                |             |            | Positive      |
|                                        |                |             |            | (Negative)    |
| <b>REVENUES:</b>                       |                |             |            |               |
| Intergovernmental                      | \$ 100,000     | \$ 100,000  | \$ 101,514 | \$ 1,514      |
| Use of money and property              | 5,000          | 5,000       | 666        | (4,334)       |
| Total revenues                         | 105,000        | 105,000     | 102,180    | (2,820)       |
| <b>EXPENDITURES:</b>                   |                |             |            |               |
| Current:                               |                |             |            |               |
| Public safety                          | 64,234         | 64,234      | 64,234     | -             |
| Total expenditures                     | 64,234         | 64,234      | 64,234     | -             |
| REVENUES OVER (UNDER) EXPENDITURES     | 40,766         | 40,766      | 37,946     | (2,820)       |
| <b>OTHER FINANCING SOURCES (USES):</b> |                |             |            |               |
| Transfers out                          | (100,000)      | (100,000)   | (100,000)  | -             |
| Total other financing sources (uses)   | (100,000)      | (100,000)   | (100,000)  | -             |
| Net change in fund balances            | \$ (59,234)    | \$ (59,234) | (62,054)   | \$ (2,820)    |
| <b>FUND BALANCES:</b>                  |                |             |            |               |
| Beginning of year                      |                |             | 89,204     |               |
| End of year                            |                |             | \$ 27,150  |               |



# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### SB 322 Recycling/Litter Clean-Up Special Revenue Fund

For the year ended June 30, 2003

|                                    | Budget Amounts   |                  | Actual        | Variance with      |
|------------------------------------|------------------|------------------|---------------|--------------------|
|                                    | Original         | Final            | Amounts       | Final Budget       |
|                                    |                  |                  |               | Positive           |
|                                    |                  |                  |               | (Negative)         |
| <b>REVENUES:</b>                   |                  |                  |               |                    |
| Intergovernmental                  | \$ -             | \$ 26,000        | \$ 22,940     | \$ (3,060)         |
| Other                              | 37,500           | 37,500           | 28,970        | (8,530)            |
| <b>Total revenues</b>              | <b>37,500</b>    | <b>63,500</b>    | <b>51,910</b> | <b>(11,590)</b>    |
| <b>EXPENDITURES:</b>               |                  |                  |               |                    |
| Current:                           |                  |                  |               |                    |
| Public works                       | 19,545           | 19,545           | 29,624        | (10,079)           |
| <b>Total expenditures</b>          | <b>19,545</b>    | <b>19,545</b>    | <b>29,624</b> | <b>(10,079)</b>    |
| <b>Net change in fund balances</b> | <b>\$ 17,955</b> | <b>\$ 43,955</b> | <b>22,286</b> | <b>\$ (21,669)</b> |
| <b>FUND BALANCES:</b>              |                  |                  |               |                    |
| Beginning of year                  |                  |                  | 1,322         |                    |
| End of year                        |                  |                  | \$ 23,608     |                    |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - California Law Enforcement Equipment Program Special Revenue Fund For the year ended June 30, 2003

|                             | Budget Amounts |             | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------|----------------|-------------|-----------|---------------------------------------------------------|
|                             | Original       | Final       | Amounts   |                                                         |
| REVENUES:                   |                |             |           |                                                         |
| Intergovernmental           | \$ -           | \$ -        | \$ 21,684 | \$ 21,684                                               |
| Total revenues              | -              | -           | 21,684    | 21,684                                                  |
| EXPENDITURES:               |                |             |           |                                                         |
| Current:                    |                |             |           |                                                         |
| Public safety               | 95,981         | 95,981      | 123,188   | (27,207)                                                |
| Total expenditures          | 95,981         | 95,981      | 123,188   | (27,207)                                                |
| Net change in fund balances | \$ (95,981)    | \$ (95,981) | (101,504) | \$ (5,523)                                              |
| FUND BALANCES:              |                |             |           |                                                         |
| Beginning of year           |                |             | 122,630   |                                                         |
| End of year                 |                |             | \$ 21,126 |                                                         |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - Traffic Congestion Relief Special Revenue Fund For the year ended June 30, 2003

|                                           | Budget Amounts |              | Actual     | Variance with |
|-------------------------------------------|----------------|--------------|------------|---------------|
|                                           | Original       | Final        | Amounts    | Final Budget  |
|                                           |                |              |            | Positive      |
|                                           |                |              |            | (Negative)    |
| <b>REVENUES:</b>                          |                |              |            |               |
| Other                                     | \$ -           | \$ -         | \$ 114,156 | \$ 114,156    |
| Total revenues                            | -              | -            | 114,156    | 114,156       |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b> |                |              |            |               |
|                                           | -              | -            | 114,156    | 114,156       |
| <b>OTHER FINANCING SOURCES (USES):</b>    |                |              |            |               |
| Transfers out                             | -              | (109,000)    | (109,000)  | -             |
| Total other financing sources (uses)      | -              | (109,000)    | (109,000)  | -             |
| Net change in fund balances               | \$ -           | \$ (109,000) | 5,156      | \$ 114,156    |
| <b>FUND BALANCES:</b>                     |                |              |            |               |
| Beginning of year                         |                |              | 92,711     |               |
| End of year                               |                |              | \$ 97,867  |               |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### Reimbursed Street Construction Special Revenue Fund

For the year ended June 30, 2003

|                             | Budget Amounts      |                     | Actual              | Variance with     |
|-----------------------------|---------------------|---------------------|---------------------|-------------------|
|                             | Original            | Final               | Amounts             | Final Budget      |
|                             |                     |                     |                     | Positive          |
|                             |                     |                     |                     | (Negative)        |
| <b>REVENUES:</b>            |                     |                     |                     |                   |
| Intergovernmental           | \$ -                | \$ -                | \$ 32,000           | \$ 32,000         |
| Total revenues              | -                   | -                   | 32,000              | 32,000            |
| <b>EXPENDITURES:</b>        |                     |                     |                     |                   |
| Current:                    |                     |                     |                     |                   |
| Highways and streets        | 695,371             | 695,371             | 296,403             | 398,968           |
| Total expenditures          | 695,371             | 695,371             | 296,403             | 398,968           |
| Net change in fund balances | <u>\$ (695,371)</u> | <u>\$ (695,371)</u> | (264,403)           | <u>\$ 430,968</u> |
| <b>FUND BALANCES:</b>       |                     |                     |                     |                   |
| Beginning of year           |                     |                     | (451,424)           |                   |
| End of year                 |                     |                     | <u>\$ (715,827)</u> |                   |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### Restricted Donation Special Revenue Fund

For the year ended June 30, 2003

|                             | Budget Amounts |       | Actual     | Variance with |
|-----------------------------|----------------|-------|------------|---------------|
|                             | Original       | Final | Amounts    | Final Budget  |
|                             |                |       |            | Positive      |
|                             |                |       |            | (Negative)    |
| REVENUES:                   |                |       |            |               |
| Other                       | \$ -           | \$ -  | \$ 47,832  | \$ 47,832     |
| Total revenues              | -              | -     | 47,832     | 47,832        |
| EXPENDITURES:               |                |       |            |               |
| Current:                    |                |       |            |               |
| Parks and recreation        | -              |       | 26,254     | (26,254)      |
| Total expenditures          | -              | -     | 26,254     | (26,254)      |
| Net change in fund balances | \$ -           | \$ -  | 21,578     | \$ 21,578     |
| FUND BALANCES:              |                |       |            |               |
| Beginning of year           |                |       | 294,348    |               |
| End of year                 |                |       | \$ 315,926 |               |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### General Debt Service Fund

For the year ended June 30, 2003

|                                    | Budget Amounts |            | Actual     | Variance with |
|------------------------------------|----------------|------------|------------|---------------|
|                                    | Original       | Final      | Amounts    | Final Budget  |
|                                    |                |            |            | Positive      |
|                                    |                |            |            | (Negative)    |
| <b>REVENUES:</b>                   |                |            |            |               |
| Taxes                              | \$ 179,100     | \$ 179,100 | \$ 179,083 | \$ (17)       |
| Total revenues                     | 179,100        | 179,100    | 179,083    | (17)          |
| <b>EXPENDITURES:</b>               |                |            |            |               |
| Debt service:                      |                |            |            |               |
| Principal                          | 302,900        | 302,900    | 302,867    | 33            |
| Interest                           | 99,800         | 99,800     | 99,759     | 41            |
| Total expenditures                 | 402,700        | 402,700    | 402,626    | 74            |
| REVENUES OVER (UNDER) EXPENDITURES | (223,600)      | (223,600)  | (223,543)  | 57            |
| <b>OTHER FINANCING SOURCES :</b>   |                |            |            |               |
| Transfers in                       | 230,600        | 230,600    | 230,601    | 1             |
| Total other financing sources      | 230,600        | 230,600    | 230,601    | 1             |
| Net change in fund balances        | \$ 7,000       | \$ 7,000   | 7,058      | \$ 58         |
| <b>FUND BALANCES:</b>              |                |            |            |               |
| Beginning of year                  |                |            | -          |               |
| End of year                        |                |            | \$ 7,058   |               |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual -

### General Capital Projects Fund

For the year ended June 30, 2003

|                                           | Budget Amounts        |                       | Actual             | Variance with       |
|-------------------------------------------|-----------------------|-----------------------|--------------------|---------------------|
|                                           | Original              | Final                 | Amounts            | Final Budget        |
|                                           |                       |                       |                    | Positive            |
|                                           |                       |                       |                    | (Negative)          |
| <b>REVENUES:</b>                          |                       |                       |                    |                     |
| Parks and recreation                      | \$ 379,000            | \$ 379,000            | \$ -               | \$ (379,000)        |
| Taxes                                     | 214,000               | 214,000               | 9,289              | (204,711)           |
| Use of money and property                 | -                     | -                     | 24,181             | 24,181              |
| <b>Total revenues</b>                     | <b>593,000</b>        | <b>593,000</b>        | <b>33,470</b>      | <b>(559,530)</b>    |
| <b>EXPENDITURES:</b>                      |                       |                       |                    |                     |
| Current:                                  |                       |                       |                    |                     |
| Highways and streets                      | -                     | -                     | 11,743             | (11,743)            |
| Parks and recreation                      | -                     | -                     | 245,612            | (245,612)           |
| Capital outlay                            | 3,992,869             | 3,992,869             | 2,740,787          | 1,252,082           |
| <b>Total expenditures</b>                 | <b>3,992,869</b>      | <b>3,992,869</b>      | <b>2,998,142</b>   | <b>994,727</b>      |
| <b>REVENUES OVER (UNDER) EXPENDITURES</b> | <b>(3,399,869)</b>    | <b>(3,399,869)</b>    | <b>(2,964,672)</b> | <b>435,197</b>      |
| <b>OTHER FINANCING SOURCES :</b>          |                       |                       |                    |                     |
| Transfers in                              | -                     | 1,249,000             | 1,044,300          | (204,700)           |
| <b>Total other financing sources</b>      | <b>-</b>              | <b>1,249,000</b>      | <b>1,044,300</b>   | <b>(204,700)</b>    |
| <b>Net change in fund balances</b>        | <b>\$ (3,399,869)</b> | <b>\$ (3,399,869)</b> | <b>(1,920,372)</b> | <b>\$ 1,479,497</b> |
| <b>FUND BALANCES:</b>                     |                       |                       |                    |                     |
| Beginning of year                         |                       |                       | 1,901,286          |                     |
| End of year                               |                       |                       | <u>\$ (19,086)</u> |                     |

# City of San Bruno

## Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) - Street Improvement Capital Projects Fund For the year ended June 30, 2003

|                                             | Budget Amounts        |                       | Actual              | Variance with         |
|---------------------------------------------|-----------------------|-----------------------|---------------------|-----------------------|
|                                             | Original              | Final                 | Amounts             | Final Budget          |
|                                             |                       |                       |                     | Positive              |
|                                             |                       |                       |                     | (Negative)            |
| <b>REVENUES:</b>                            |                       |                       |                     |                       |
| Intergovernmental                           | \$ -                  | \$ -                  | \$ -                | \$ -                  |
| Other                                       | -                     | -                     | 4,000               | 4,000                 |
| <b>Total revenues</b>                       | <b>-</b>              | <b>-</b>              | <b>4,000</b>        | <b>4,000</b>          |
| <b>EXPENDITURES:</b>                        |                       |                       |                     |                       |
| Current:                                    |                       |                       |                     |                       |
| Highways and streets                        | -                     | 168,725               | 434,108             | (265,383)             |
| Capital outlay                              | 2,205,930             | 1,999,705             | 403,792             | 1,595,913             |
| <b>Total expenditures</b>                   | <b>2,205,930</b>      | <b>2,168,430</b>      | <b>837,900</b>      | <b>1,330,530</b>      |
| <b>REVENUE OVER (UNDER) EXPENDITURES</b>    | <b>(2,205,930)</b>    | <b>(2,168,430)</b>    | <b>(833,900)</b>    | <b>(1,326,530)</b>    |
| <b>OTHER FINANCING SOURCES (USES):</b>      |                       |                       |                     |                       |
| Transfers in                                | 1,232,400             | 1,232,400             | 434,163             | (798,237)             |
| <b>Total other financing sources (uses)</b> | <b>1,232,400</b>      | <b>1,232,400</b>      | <b>434,163</b>      | <b>(798,237)</b>      |
| <b>Net change in fund balances</b>          | <b>\$ (2,205,930)</b> | <b>\$ (2,168,430)</b> | <b>(399,737)</b>    | <b>\$ (1,326,530)</b> |
| <b>FUND BALANCES:</b>                       |                       |                       |                     |                       |
| Beginning of year                           |                       |                       | -                   |                       |
| End of year                                 |                       |                       | <u>\$ (399,737)</u> |                       |



---

# INTERNAL SERVICE FUNDS

---

**City of San Bruno**  
**Combining Statement of Net Assets**  
**All Internal Service Funds**  
**June 30, 2003**

|                                                    | Central<br>Garage | Self -<br>Insurance | General<br>Equipment<br>Reserve | Technology<br>Development |
|----------------------------------------------------|-------------------|---------------------|---------------------------------|---------------------------|
| <b>ASSETS</b>                                      |                   |                     |                                 |                           |
| Current assets:                                    |                   |                     |                                 |                           |
| Pooled cash and investments                        | \$ -              | \$ 168,200          | \$ 2,580,476                    | \$ -                      |
| Restricted pooled cash and investments             | -                 | 56,200              | -                               | -                         |
| Due from other funds                               | 217,200           | -                   | 512,088                         | 457,047                   |
| Advances to other funds                            | -                 | -                   | 2,429,500                       | -                         |
| Total current assets                               | 217,200           | 224,400             | 5,522,064                       | 457,047                   |
| Noncurrent assets:                                 |                   |                     |                                 |                           |
| Capital assets:                                    |                   |                     |                                 |                           |
| Depreciable, net                                   | 28,130            | -                   | -                               | 486,628                   |
| Total capital asset                                | 28,130            | -                   | -                               | 486,628                   |
| Total noncurrent assets                            | 28,130            | -                   | -                               | 486,628                   |
| Total assets                                       | 245,330           | 224,400             | 5,522,064                       | 943,675                   |
| <b>LIABILITIES</b>                                 |                   |                     |                                 |                           |
| Liabilities:                                       |                   |                     |                                 |                           |
| Current liabilities:                               |                   |                     |                                 |                           |
| Accounts payable                                   | 5,297             | 116,444             | -                               | 31,984                    |
| Due to other funds                                 | -                 | -                   | 1,053,884                       | -                         |
| Claims payable                                     | -                 | 1,655,227           | -                               | -                         |
| Compensated absences                               | 43,043            | -                   | -                               | 5,079                     |
| Total current liabilities                          | 48,340            | 1,771,671           | 1,053,884                       | 37,063                    |
| Noncurrent liabilities:                            | -                 | -                   | -                               | -                         |
| Total noncurrent liabilities                       | -                 | -                   | -                               | -                         |
| Total liabilities                                  | 48,340            | 1,771,671           | 1,053,884                       | 37,063                    |
| <b>NET ASSETS</b>                                  |                   |                     |                                 |                           |
| Invested in capital assets,<br>net of related debt | 28,130            | -                   | -                               | 486,628                   |
| Restricted for special projects                    | -                 | 56,200              | -                               | -                         |
| Unrestricted                                       | 168,860           | (1,603,471)         | 4,468,180                       | 419,984                   |
| Total net assets                                   | \$ 196,990        | \$ (1,547,271)      | \$ 4,468,180                    | \$ 906,612                |

---

---

| Facilities  |                |       |                  |
|-------------|----------------|-------|------------------|
| Maintenance |                | Total |                  |
|             |                |       |                  |
| \$          | 111,332        | \$    | 2,860,008        |
|             | -              |       | 56,200           |
|             | 379,637        |       | 1,565,972        |
|             | -              |       | 2,429,500        |
|             | <u>490,969</u> |       | <u>6,911,680</u> |
|             |                |       |                  |
|             | <u>49,860</u>  |       | <u>564,618</u>   |
|             | <u>49,860</u>  |       | <u>564,618</u>   |
|             | <u>49,860</u>  |       | <u>564,618</u>   |
|             | <u>540,829</u> |       | <u>7,476,298</u> |
|             |                |       |                  |
|             | 14,684         |       | 168,409          |
|             | -              |       | 1,053,884        |
|             | -              |       | 1,655,227        |
|             | <u>26,732</u>  |       | <u>74,854</u>    |
|             | <u>41,416</u>  |       | <u>2,952,374</u> |
|             | <u>-</u>       |       | <u>-</u>         |
|             | <u>-</u>       |       | <u>-</u>         |
|             | <u>41,416</u>  |       | <u>2,952,374</u> |
|             |                |       |                  |
|             | 49,860         |       | 564,618          |
|             | -              |       | 56,200           |
|             | <u>449,553</u> |       | <u>3,903,106</u> |
| \$          | <u>499,413</u> | \$    | <u>4,523,924</u> |

# City of San Bruno

## Combining Statement of Revenues, Expenses and Changes in Net Assets

### All Internal Service Funds

For the year ended June 30, 2003

|                                               | Central<br>Garage | Self -<br>Insurance   | General<br>Equipment<br>Reserve | Technology<br>Development |
|-----------------------------------------------|-------------------|-----------------------|---------------------------------|---------------------------|
| <b>OPERATING REVENUES:</b>                    |                   |                       |                                 |                           |
| Charges for services                          | \$ 580,454        | \$ 402,500            | \$ 704,084                      | \$ 723,386                |
| Other                                         | -                 | 225                   | -                               | -                         |
| <b>Total operating revenues</b>               | <b>580,454</b>    | <b>402,725</b>        | <b>704,084</b>                  | <b>723,386</b>            |
| <b>OPERATING EXPENSES:</b>                    |                   |                       |                                 |                           |
| Central garage                                | 502,814           | -                     | -                               | -                         |
| Depreciation                                  | 6,513             | -                     | -                               | 124,534                   |
| Insurance premiums, claims and administration | -                 | 2,218,447             | -                               | -                         |
| Equipment replacement                         | -                 | -                     | 221,263                         | -                         |
| Technology support                            | 7,731             | -                     | -                               | 798,452                   |
| Facilities maintenance                        | 4,212             | -                     | -                               | -                         |
| <b>Total operating expenses</b>               | <b>521,270</b>    | <b>2,218,447</b>      | <b>221,263</b>                  | <b>922,986</b>            |
| <b>OPERATING INCOME (LOSS)</b>                | <b>59,184</b>     | <b>(1,815,722)</b>    | <b>482,821</b>                  | <b>(199,600)</b>          |
| <b>NONOPERATING REVENUES EXPENSES:</b>        |                   |                       |                                 |                           |
| Transfers in                                  | -                 | 775,000               | -                               | -                         |
| Transfers out                                 | -                 | -                     | (230,601)                       | -                         |
| <b>Total nonoperating revenues (expenses)</b> | <b>-</b>          | <b>775,000</b>        | <b>(230,601)</b>                | <b>-</b>                  |
| <b>Change in net assets</b>                   | <b>59,184</b>     | <b>(1,040,722)</b>    | <b>252,220</b>                  | <b>(199,600)</b>          |
| <b>NET ASSETS:</b>                            |                   |                       |                                 |                           |
| Beginning of year                             | 137,806           | (506,549)             | 4,215,960                       | 1,106,212                 |
| End of year                                   | <u>\$ 196,990</u> | <u>\$ (1,547,271)</u> | <u>\$ 4,468,180</u>             | <u>\$ 906,612</u>         |

| Facilities  |  |              |  |
|-------------|--|--------------|--|
| Maintenance |  | Total        |  |
| \$ 978,052  |  | \$ 3,388,476 |  |
| -           |  | 225          |  |
| 978,052     |  | 3,388,701    |  |
| 3,608       |  | 506,422      |  |
| 6,767       |  | 137,814      |  |
| -           |  | 2,218,447    |  |
| -           |  | 221,263      |  |
| 2,375       |  | 808,558      |  |
| 871,133     |  | 875,345      |  |
| 883,883     |  | 4,767,849    |  |
| 94,169      |  | (1,379,148)  |  |
| -           |  | 775,000      |  |
| -           |  | (230,601)    |  |
| -           |  | 544,399      |  |
| 94,169      |  | (834,749)    |  |
| 405,244     |  | 5,358,673    |  |
| \$ 499,413  |  | \$ 4,523,924 |  |

**City of San Bruno**  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
**For the year ended June 30, 2003**

|                                                                                                          | Central<br>Garage | Self -<br>Insurance | General<br>Equipment<br>Reserve | Technology<br>Development |
|----------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------------------------|---------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                                                             |                   |                     |                                 |                           |
| Cash received from customers                                                                             | \$ 580,454        | \$ 402,725          | \$ 704,084                      | \$ 723,386                |
| Cash payments to suppliers for goods and services                                                        | (490,904)         | (2,153,717)         | (221,627)                       | (795,073)                 |
| Cash received from (payments to) others                                                                  | (89,550)          | 354,836             | (253,943)                       | (59,085)                  |
| Net cash provided (used) by operating activities                                                         | -                 | (1,396,156)         | 228,514                         | (130,772)                 |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING<br/>ACTIVITIES:</b>                                              |                   |                     |                                 |                           |
| Transfers in                                                                                             | -                 | 775,000             | -                               | -                         |
| Transfers out                                                                                            | -                 | -                   | (230,601)                       | -                         |
| Net cash provided by noncapital financing activities                                                     | -                 | 775,000             | (230,601)                       | -                         |
| <b>CASH FLOWS FROM CAPITAL AND RELATED<br/>FINANCING ACTIVITIES:</b>                                     |                   |                     |                                 |                           |
| Changes in capital assets                                                                                | -                 | -                   | -                               | 42,992                    |
| Net cash provided by capital and related<br>financing activities                                         | -                 | -                   | -                               | 42,992                    |
| Net increase (decrease) in cash and cash equivalents                                                     | -                 | (621,156)           | (2,087)                         | (87,780)                  |
| <b>CASH AND CASH EQUIVALENTS:</b>                                                                        |                   |                     |                                 |                           |
| Beginning of year                                                                                        | -                 | 845,556             | 2,582,563                       | 87,780                    |
| End of year                                                                                              | \$ -              | \$ 224,400          | \$ 2,580,476                    | \$ -                      |
| <b>RECONCILIATION OF CASH AND CASH EQUIVALENTS<br/>TO THE STATEMENT OF NET ASSETS:</b>                   |                   |                     |                                 |                           |
| Pooled cash and investments                                                                              | \$ -              | \$ 168,200          | \$ 2,580,476                    | \$ -                      |
| Restricted pooled cash and investments                                                                   | -                 | 56,200              | -                               | -                         |
| Total cash and cash equivalents                                                                          | \$ -              | \$ 224,400          | \$ 2,580,476                    | \$ -                      |
| <b>RECONCILIATION OF OPERATING INCOME TO NET<br/>CASH PROVIDED BY OPERATING ACTIVITIES:</b>              |                   |                     |                                 |                           |
| Operating income (loss)                                                                                  | \$ 59,184         | \$ (1,815,722)      | \$ 482,821                      | \$ (199,600)              |
| Adjustments to reconcile operating income (loss) to net<br>cash provided (used) by operating activities: |                   |                     |                                 |                           |
| Depreciation and amortization                                                                            | 6,513             | -                   | -                               | 124,534                   |
| Changes in assets and liabilities:                                                                       |                   |                     |                                 |                           |
| Due from other funds                                                                                     | 8,250             | -                   | (535,286)                       | (59,085)                  |
| Advances to other funds                                                                                  | -                 | -                   | 154,400                         | -                         |
| Accounts payable                                                                                         | (842)             | 64,730              | (364)                           | 3,896                     |
| Due to other funds                                                                                       | (97,800)          | -                   | 126,943                         | -                         |
| Claims payable                                                                                           | -                 | 354,836             | -                               | -                         |
| Compensated absences                                                                                     | 24,695            | -                   | -                               | (517)                     |
| Total adjustments                                                                                        | (59,184)          | 419,566             | (254,307)                       | 68,828                    |
| Net cash provided (used) by operating activities                                                         | \$ -              | \$ (1,396,156)      | \$ 228,514                      | \$ (130,772)              |

| Facilities  |           | Total |             |
|-------------|-----------|-------|-------------|
| Maintenance |           |       |             |
| \$          | 978,052   | \$    | 3,388,701   |
|             | (873,281) |       | (4,534,602) |
|             | (52,909)  |       | (100,651)   |
|             | 51,862    |       | (1,246,552) |
|             | -         |       | 775,000     |
|             | -         |       | (230,601)   |
|             | -         |       | 544,399     |
|             | -         |       | 42,992      |
|             | -         |       | 42,992      |
|             | 51,862    |       | (659,161)   |
|             | 59,470    |       | 3,575,369   |
| \$          | 111,332   | \$    | 2,916,208   |
| \$          | 111,332   | \$    | 2,860,008   |
|             | -         |       | 56,200      |
| \$          | 111,332   | \$    | 2,916,208   |
| \$          | 94,169    | \$    | (1,379,148) |
|             | 6,767     |       | 137,814     |
|             | (52,909)  |       | (639,030)   |
|             | -         |       | 154,400     |
|             | 5,130     |       | 72,550      |
|             | -         |       | 29,143      |
|             | -         |       | 354,836     |
|             | (1,295)   |       | 22,883      |
|             | (42,307)  |       | 132,596     |
| \$          | 51,862    | \$    | (1,246,552) |

*This page intentionally left blank.*



---

# FIDUCIARY FUNDS

---

# City of San Bruno

## Combining Statement of Fiduciary Net Assets

### All Fiduciary Funds

June 30, 2003

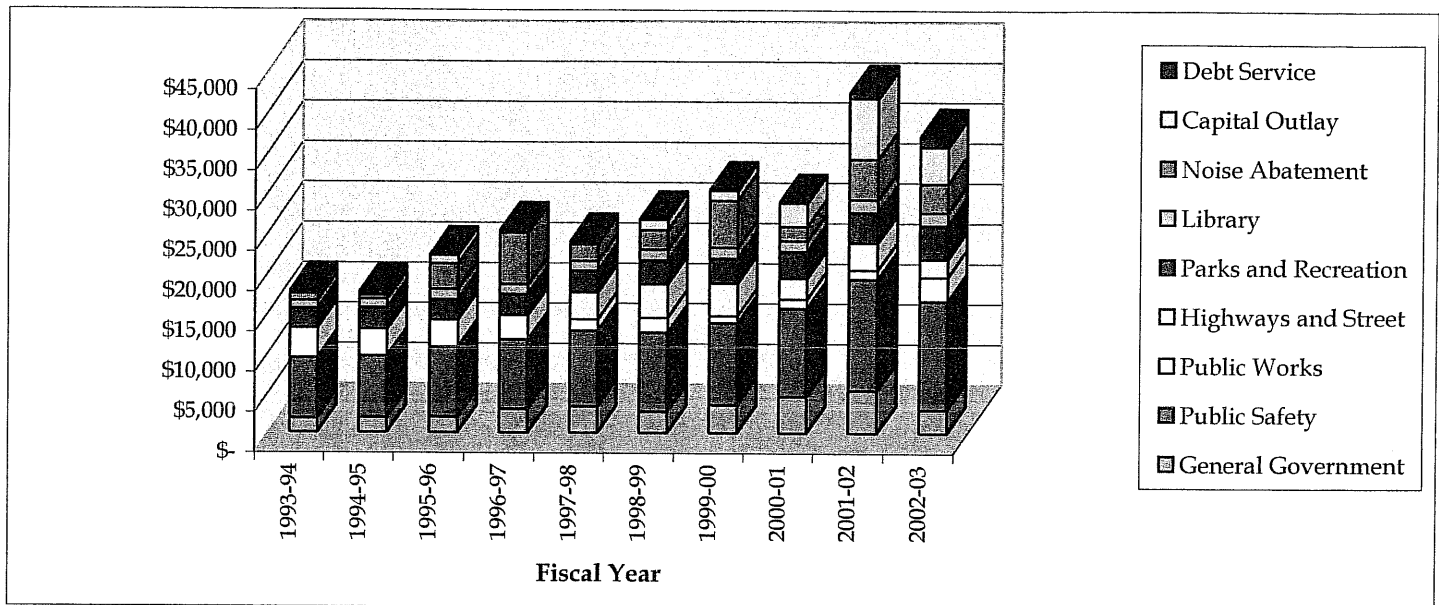
|                             | Development<br>Project | San Bruno<br>Garbage<br>Company | Parking<br>District | Total               |
|-----------------------------|------------------------|---------------------------------|---------------------|---------------------|
| <b>ASSETS</b>               |                        |                                 |                     |                     |
| Pooled cash and investments | \$ 9,627               | \$ 187,715                      | \$ 76,161           | \$ 273,503          |
| Accounts receivables        | 30,459                 | 464,664                         | -                   | 495,123             |
| Due from developers         | 324,000                | -                               | -                   | 324,000             |
| <b>Total assets</b>         | <b>\$ 364,086</b>      | <b>\$ 652,379</b>               | <b>\$ 76,161</b>    | <b>\$ 1,092,626</b> |
| <b>LIABILITIES</b>          |                        |                                 |                     |                     |
| Accounts payable            | \$ 8,002               | \$ -                            | \$ -                | \$ 8,002            |
| Customer and other deposits | 119,904                | 316,970                         | -                   | 436,874             |
| Payable to others           | 236,180                | 335,409                         | 76,161              | 647,750             |
| <b>Total liabilities</b>    | <b>\$ 364,086</b>      | <b>\$ 652,379</b>               | <b>\$ 76,161</b>    | <b>\$ 1,092,626</b> |

---

# STATISTICAL SECTION

---

**City of San Bruno**  
**General Governmental Expenditures by Function**  
**Last Ten Fiscal Years (In thousands)**  
**(Unaudited)**

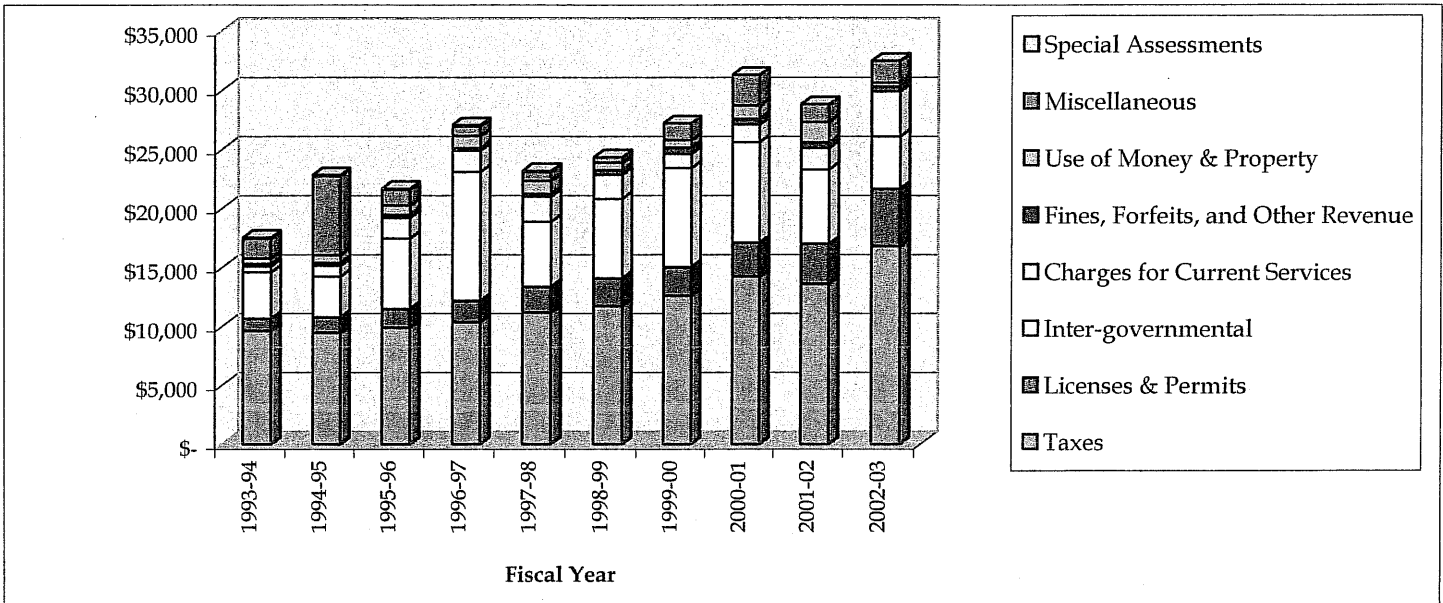


| Fiscal Year | General Government | Public Safety | Public Works | Highways and Street | Parks and Recreation | Library | Noise Abatement | Capital Outlay | Debt Service | Total     |
|-------------|--------------------|---------------|--------------|---------------------|----------------------|---------|-----------------|----------------|--------------|-----------|
| 1993-94     | \$ 1,761           | \$ 7,499      | \$ 3,663     | \$ -                | \$ 2,476             | \$ 946  | \$ 878          | \$ 179         | \$ 177       | \$ 17,579 |
| 1994-95     | 1,813              | 7,676         | 3,337        | -                   | 2,646                | 1,063   | 496             | 303            | 115          | 17,449    |
| 1995-96     | 1,884              | 8,716         | 3,379        | -                   | 2,516                | 1,302   | 3,177           | 1,008          | 117          | 22,099    |
| 1996-97     | 2,880              | 8,689         | 2,991        | -                   | 2,640                | 1,214   | 6,415           | 231            | 104          | 25,164    |
| 1997-98     | 3,252              | 9,438         | 1,393        | 3,349               | 2,719                | 1,190   | 2,108           | 206            | 96           | 23,751    |
| 1998-99     | 2,608              | 9,862         | 1,819        | 4,160               | 2,990                | 1,309   | 2,433           | 1,270          | 96           | 26,547    |
| 1999-00     | 3,445              | 10,251        | 835          | 4,058               | 3,090                | 1,338   | 5,813           | 1,271          | 98           | 30,199    |
| 2000-01     | 4,535              | 10,972        | 1,137        | 2,590               | 3,311                | 1,313   | 1,794           | 2,937          | 97           | 28,686    |
| 2001-02     | 5,277              | 13,844        | 1,136        | 3,377               | 3,775                | 1,612   | 5,012           | 7,526          | 697          | 42,256    |
| 2002-03     | 2,892              | 13,550        | 2,929        | 2,236               | 4,203                | 1,611   | 3,566           | 4,551          | 1,293        | 36,831    |

Source: City of San Bruno, Basic Financial Statements

Note: Amounts rounded to the nearest thousand

**City of San Bruno**  
**General Governmental Revenues by Source**  
**Last Ten Fiscal Years (In thousands)**  
**(Unaudited)**



| Fiscal Year | Taxes    | Licenses & Permits | Inter-governmental | Charges for Current Services | Fines, Forfeits, and Other Revenue | Use of Money & Property | Miscellaneous | Special Assessments | Total     |
|-------------|----------|--------------------|--------------------|------------------------------|------------------------------------|-------------------------|---------------|---------------------|-----------|
| 1993-94     | \$ 9,604 | \$ 1,057           | \$ 3,921           | \$ 507                       | \$ 204                             | \$ 460                  | \$ 1,693      | \$ 90               | \$ 17,536 |
| 1994-95     | 9,461    | 1,332              | 3,430              | 903                          | 270                                | 646                     | 6,696         | 96                  | 22,834    |
| 1995-96     | 9,888    | 1,610              | 5,954              | 1,754                        | 258                                | 796                     | 1,321         | 93                  | 21,674    |
| 1996-97     | 10,350   | 1,819              | 10,911             | 1,802                        | 235                                | 1,012                   | 820           | 104                 | 27,054    |
| 1997-98     | 11,152   | 2,217              | 5,491              | 2,144                        | 235                                | 1,097                   | 742           | 96                  | 23,173    |
| 1998-99     | 11,712   | 2,374              | 6,724              | 2,021                        | 426                                | 634                     | 456           | -                   | 24,346    |
| 1999-00     | 12,579   | 2,453              | 8,379              | 1,208                        | 551                                | 626                     | 1,419         | -                   | 27,215    |
| 2000-01     | 14,210   | 2,877              | 8,512              | 1,481                        | 501                                | 1,117                   | 2,607         | -                   | 31,305    |
| 2001-02     | 13,600   | 3,406              | 6,280              | 1,827                        | 477                                | 1,720                   | 1,512         | -                   | 28,822    |
| 2002-03     | 16,811   | 4,866              | 4,411              | 3,801                        | 428                                | 306                     | 1,882         | -                   | 32,505    |

Source: City of San Bruno, General Purpose Financial Statements

Note: Amounts rounded to the nearest thousand

**City of San Bruno**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
**(Unaudited)**

---

| <u>Fiscal Year</u> | <u>Rate</u> | <u>Allocations</u> | <u>Apportionments</u> | <u>Delinquency</u> | <u>Delinquent Taxes<br/>as a Percent of<br/>Allocations</u> |
|--------------------|-------------|--------------------|-----------------------|--------------------|-------------------------------------------------------------|
| 1993-94            | 1.00        | \$ 2,613           | \$ 2,613              | n/a                | 0.0%                                                        |
| 1994-95            | 1.00        | 2,646              | 2,646                 | n/a                | 0.0%                                                        |
| 1995-96            | 1.00        | 2,699              | 2,699                 | n/a                | 0.0%                                                        |
| 1996-97            | 1.00        | 2,713              | 2,713                 | n/a                | 0.0%                                                        |
| 1997-98            | 1.00        | 2,767              | 2,767                 | n/a                | 0.0%                                                        |
| 1998-99            | 1.00        | 2,954              | 2,954                 | n/a                | 0.0%                                                        |
| 1999-00            | 1.00        | 3,318              | 3,318                 | n/a                | 0.0%                                                        |
| 2000-01            | 1.00        | 3,041              | 3,041                 | n/a                | 0.0%                                                        |
| 2001-02            | 1.00        | 3,534              | 3,534                 | n/a                | 0.0%                                                        |
| 2002-03            | 1.00        | 3,604              | 3,604                 | n/a                | 0.0%                                                        |

Source: City of San Bruno

Note: Amounts rounded to the nearest thousand

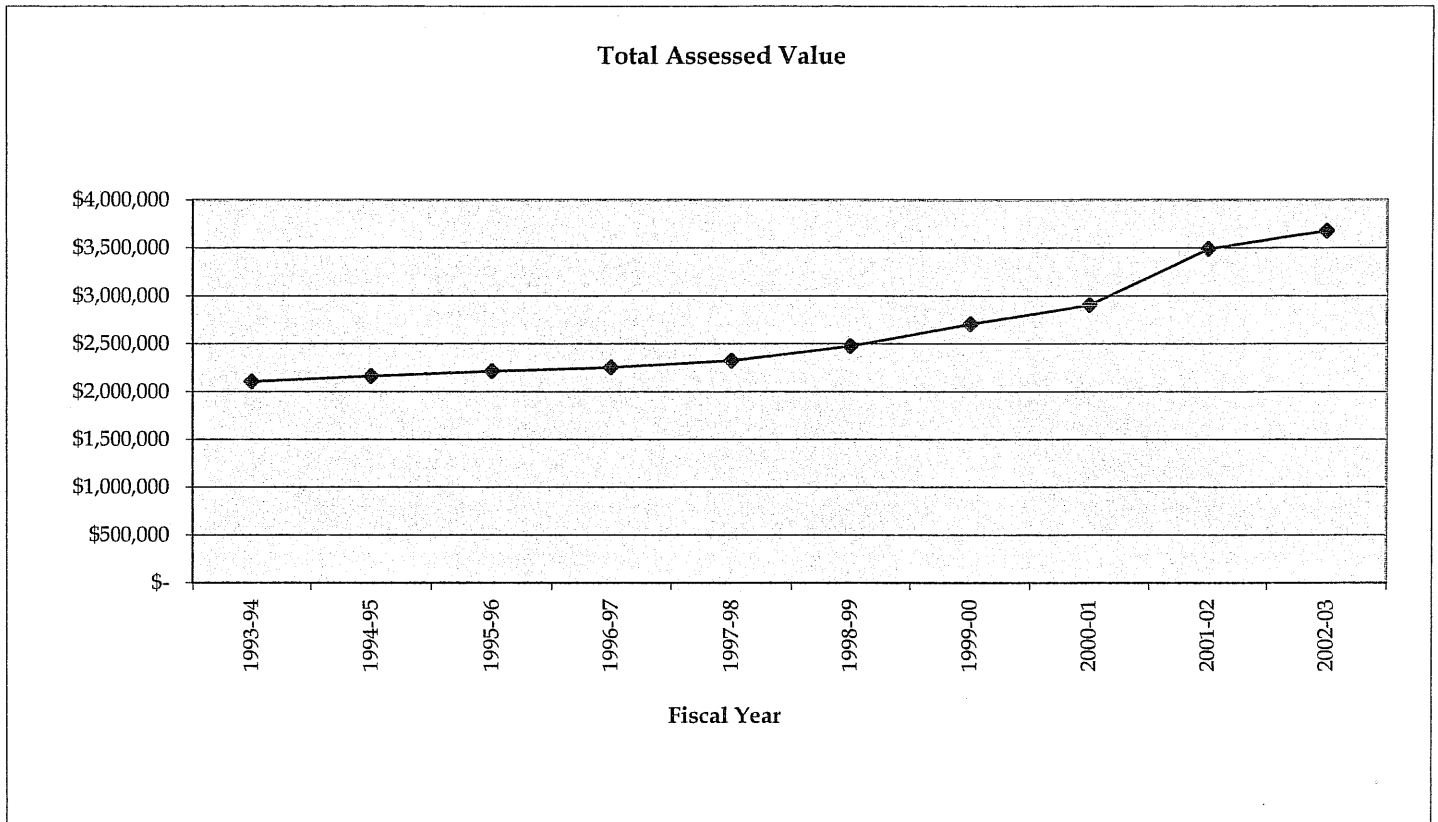
Teeter Plan went into effect 1993-94

# City of San Bruno

## Assessed and Estimated Actual Value of Property

### Last Ten Fiscal Years (In thousands)

(Unaudited)



| <u>Fiscal Year</u> | <u>Real Property</u><br><u>Assessed Value</u> | <u>Personal Property</u><br><u>Assessed Value</u> | <u>Total Assessed</u><br><u>Value</u> |
|--------------------|-----------------------------------------------|---------------------------------------------------|---------------------------------------|
| 1993-94            | \$ 1,985,176                                  | \$ 119,239                                        | \$ 2,104,415                          |
| 1994-95            | 2,034,037                                     | 127,936                                           | 2,161,973                             |
| 1995-96            | 2,088,867                                     | 124,359                                           | 2,213,226                             |
| 1996-97            | 2,130,488                                     | 122,584                                           | 2,253,073                             |
| 1997-98            | 2,230,050                                     | 93,576                                            | 2,323,626                             |
| 1998-99            | 2,350,986                                     | 124,032                                           | 2,475,018                             |
| 1999-00            | 2,564,566                                     | 141,431                                           | 2,705,997                             |
| 2000-01            | 2,736,431                                     | 166,832                                           | 2,903,263                             |
| 2001-02            | 3,295,218                                     | 191,857                                           | 3,487,075                             |
| 2002-03            | 3,485,019                                     | 190,806                                           | 3,675,825                             |

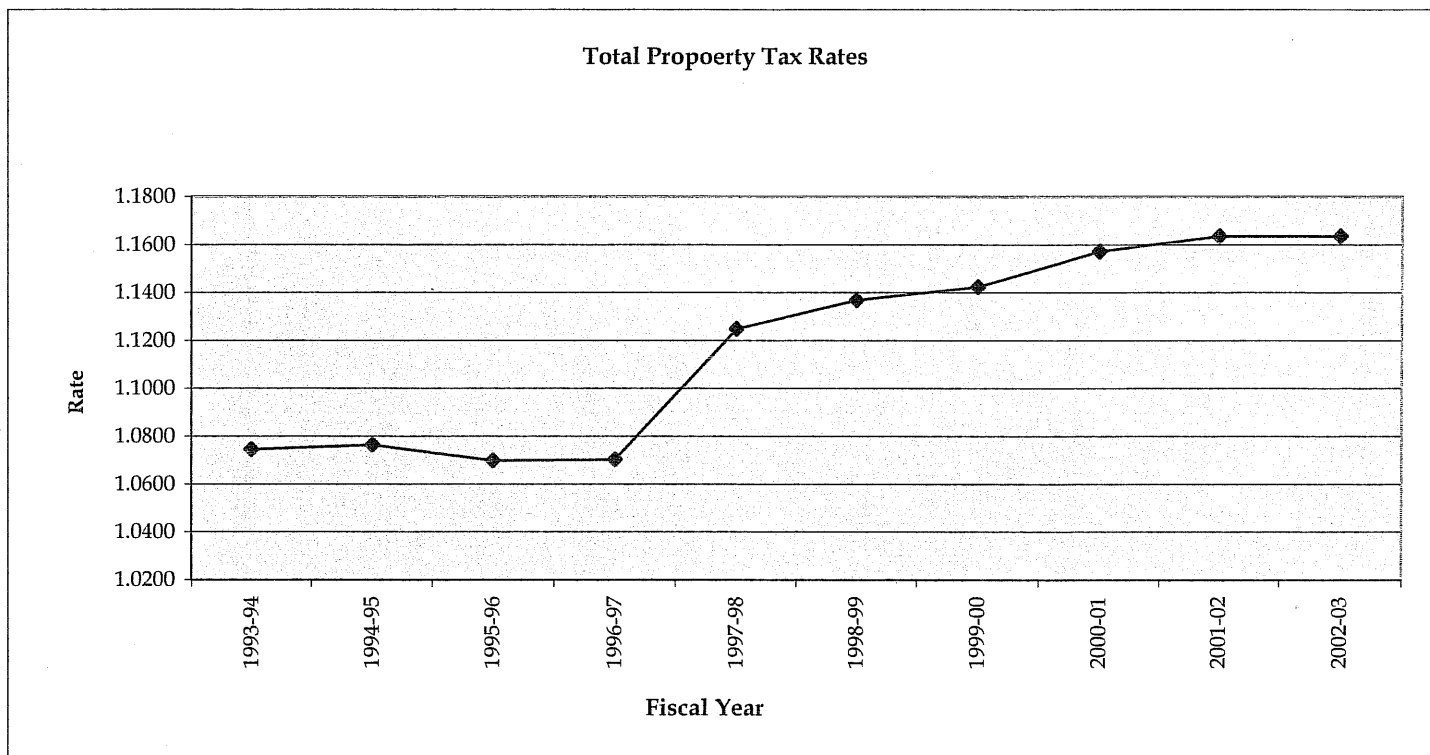
Source: San Mateo County Assessor's Office

# City of San Bruno

## Property Tax Rates - All Overlapping Governments

Last Ten Fiscal Years (In thousands)

(Unaudited)



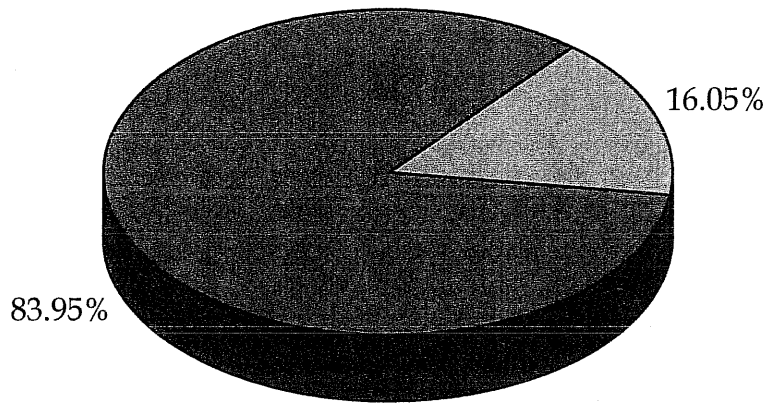
| <u>Fiscal Year</u> | <u>City</u> | <u>County</u> | <u>School Districts</u> | <u>Special Districts</u> | <u>Total</u> |
|--------------------|-------------|---------------|-------------------------|--------------------------|--------------|
| 1993-94            | None        | 1.0000        | 0.0746                  | None                     | 1.0746       |
| 1994-95            | None        | 1.0000        | 0.0764                  | None                     | 1.0764       |
| 1995-96            | None        | 1.0000        | 0.0698                  | None                     | 1.0698       |
| 1996-97            | None        | 1.0000        | 0.0702                  | None                     | 1.0702       |
| 1997-98            | None        | 1.0000        | 0.1248                  | None                     | 1.1248       |
| 1998-99            | None        | 1.0000        | 0.1368                  | None                     | 1.1368       |
| 1999-00            | None        | 1.0000        | 0.1423                  | None                     | 1.1423       |
| 2000-01            | None        | 1.0000        | 0.1571                  | None                     | 1.1571       |
| 2001-02            | None        | 1.0000        | 0.1634                  | None                     | 1.1634       |
| 2002-03            | None        | 1.0000        | 0.1634                  | None                     | 1.1634       |

Source: City of San Bruno



**City of San Bruno**  
**Principal Taxpayers**  
**June 30, 2003, (In thousands)**  
**(Unaudited)**

**Total Assessed Valuation**      \$    3,485,019

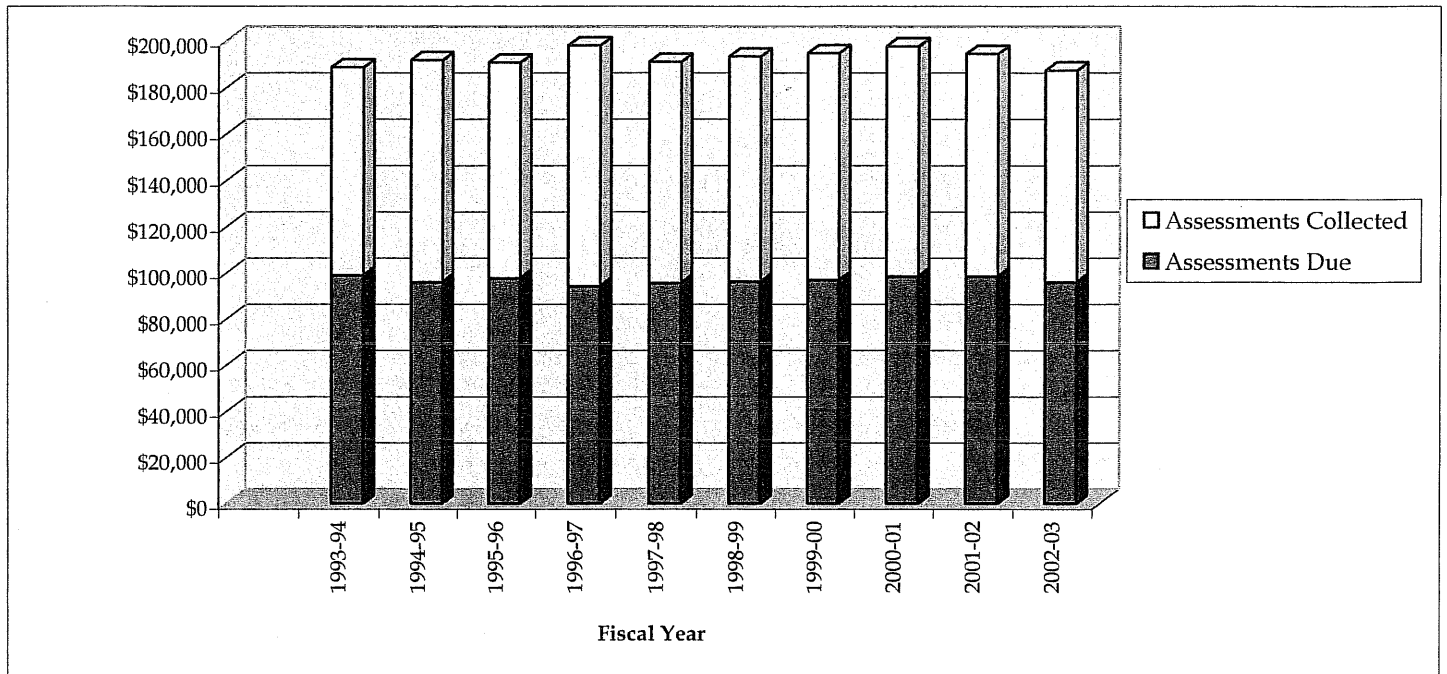


| <u>Rank</u> | <u>Taxpayer</u>               | <u>Total Assessed<br/>Valuation</u> | <u>Cumulative<br/>Total</u> | <u>Percent of Total<br/>Valuation</u> | <u>Cumulative<br/>Percentage</u> |
|-------------|-------------------------------|-------------------------------------|-----------------------------|---------------------------------------|----------------------------------|
| 1           | The Gap Inc.                  | \$ 286,269                          | \$ 286,269                  | 8.21%                                 | 8.21%                            |
| 2           | Bayhill Four Associates       | 125,010                             | 411,279                     | 3.59%                                 | 11.80%                           |
| 3           | Aimco San Bruno Apts Partners | 45,406                              | 456,685                     | 1.30%                                 | 13.10%                           |
| 4           | San Bruno Seventeen et al     | 36,843                              | 493,528                     | 1.06%                                 | 14.16%                           |
| 5           | RB Lake Amir Office Et Al     | 29,361                              | 522,889                     | 0.84%                                 | 15.00%                           |
| 6           | Crystal Springs Associates    | 29,072                              | 551,961                     | 0.83%                                 | 15.84%                           |
| 7           | Tanforan Park Shopping Center | 27,991                              | 579,952                     | 0.80%                                 | 16.64%                           |
| 8           | J C Penny Co. Inc             | 24,469                              | 604,421                     | 0.70%                                 | 17.34%                           |
| 9           | Martin/Regis San Bruno Assoc. | 23,705                              | 628,126                     | 0.68%                                 | 18.02%                           |
| 10          | Lowes HIW Inc. Lessee         | 23,359                              | 651,485                     | 0.67%                                 | 18.69%                           |

Source: City of San Bruno

Note: Amounts rounded to the nearest thousand

**City of San Bruno**  
**Special Assessments Billings and Collections**  
**Last Ten Fiscal Years**  
**(Unaudited)**



| <u>Fiscal Year</u> | <u>Assessments Due</u> | <u>Assessments Collected</u> |
|--------------------|------------------------|------------------------------|
| 1993-94            | \$ 98,851              | \$ 89,863                    |
| 1994-95            | 95,890                 | 95,897                       |
| 1995-96            | 97,652                 | 93,124                       |
| 1996-97            | 94,204                 | 103,914                      |
| 1997-98            | 95,529                 | 95,530                       |
| 1998-99            | 96,215                 | 97,212                       |
| 1999-00            | 96,889                 | 97,896                       |
| 2000-01            | 98,500                 | 99,318                       |
| 2001-02            | 98,500                 | 96,029                       |
| 2002-03            | 96,000                 | 91,359                       |

Source: City of San Bruno

**City of San Bruno**  
**Computation of Legal Debt Margin**  
**June 30, 2003**  
**(Unaudited)**

---

|                              |                       |
|------------------------------|-----------------------|
| Assessed Value               | \$ 3,675,825,000      |
| Legal Debt Limit             | 367,582,500           |
| Less Outstanding Bonded Debt | -                     |
| Legal Debt Margin            | <u>\$ 367,582,500</u> |

Source: City of San Bruno

# City of San Bruno

## Direct and Estimated Overlapping Bonded Debt

June 30, 2003

(Unaudited)

| <u>Jurisdiction</u>                                      | <u>Percentage Applicable to<br/>City of San Bruno</u> | <u>Amount Applicable<br/>to City of San Bruno</u> |
|----------------------------------------------------------|-------------------------------------------------------|---------------------------------------------------|
| <b>Overlapping Tax and Assessment Debt</b>               |                                                       |                                                   |
| South San Francisco Unified School District              | 1.41%                                                 | \$ 519                                            |
| San Mateo Union High School District                     | 10.22%                                                | 6,130                                             |
| San Bruno Park School District                           | 79.04%                                                | 22,477                                            |
| Millbrae School District Maintenance Assessment District | 1.87%                                                 | 16                                                |
| City of San Bruno 1915 Act Bonds                         | 100%                                                  | <u>250</u>                                        |
| Total Overlapping Tax and Assessment Debt                |                                                       | \$ 29,392                                         |

Source: City of San Bruno

Note: Amounts rounded to the nearest thousand

**City of San Bruno**  
**Demographic Statistics**  
**Last Ten Fiscal Years**  
**(Unaudited)**

---

| <u>Fiscal Year</u> | <u>Population</u> <sup>1</sup> | <u>Per Capita Income</u> <sup>2</sup> | <u>Median Age</u> <sup>2</sup> | <u>School Enrollment</u> <sup>3</sup> | <u>Unemployment</u> <sup>4</sup> |
|--------------------|--------------------------------|---------------------------------------|--------------------------------|---------------------------------------|----------------------------------|
| 1993-94            | 39,950                         | 18,786                                | 0.0                            | 3,683                                 | 4.6%                             |
| 1994-95            | 40,300                         | 18,942                                | 0.0                            | 3,703                                 | 4.2%                             |
| 1995-96            | 40,600                         | 19,177                                | 0.0                            | 3,846                                 | 3.3%                             |
| 1996-97            | 41,050                         | 19,446                                | 0.0                            | 3,936                                 | 2.6%                             |
| 1997-98            | 41,500                         | 20,354                                | 0.0                            | 3,975                                 | 2.4%                             |
| 1998-99            | 41,700                         | 21,199                                | 0.0                            | 3,902                                 | 1.9%                             |
| 1999-00            | 40,165                         | 22,159                                | 0.0                            | 3,906                                 | 1.4%                             |
| 2000-01            | 40,165                         | 23,163                                | 36.3                           | 3,906                                 | 3.4%                             |
| 2001-02            | 40,350                         | 26,360                                | 36.3                           | 3,906                                 | 4.5%                             |
| 2002-03            | 40,350                         | 26,360                                | 36.3                           | 3,906                                 | 4.5%                             |

**City of San Bruno**  
**Building Permit Valuation and Bank Deposits**  
**Last Ten Fiscal Years**  
**(Unaudited)**

---

| <u>Fiscal Year</u> | <u>Building Permit<br/>Revenue</u> <sup>1</sup> | <u>Construction<br/>Valuation</u> <sup>1</sup> | <u>Bank Deposits</u> <sup>2</sup> |
|--------------------|-------------------------------------------------|------------------------------------------------|-----------------------------------|
| 1993-94            | \$ 258,000                                      | \$ -                                           | \$ 516,179,000                    |
| 1994-95            | 300,548                                         | 14,247,427                                     | 531,327,000                       |
| 1995-96            | 490,239                                         | 29,589,309                                     | 572,523,000                       |
| 1996-97            | 443,435                                         | 23,318,689                                     | 585,924,000                       |
| 1997-98            | 372,700                                         | 15,489,948                                     | 538,730,000                       |
| 1998-99            | 700,450                                         | 33,514,182                                     | 532,080,000                       |
| 1999-00            | 608,000                                         | 42,000,000                                     | 557,433,000                       |
| 2000-01            | 455,310                                         | 25,944,639                                     | 630,795,000                       |
| 2001-02            | 580,312                                         | 29,947,161                                     | 671,812,000                       |
| 2002-03            | 856,578                                         | 44,200,847                                     | 715,496,000                       |

<sup>1</sup> City of San Bruno, Community and Economic Development Department

<sup>2</sup> Federal Deposit Insurance Corporation

Source: City of San Bruno

# City of San Bruno

## Miscellaneous Statistics

January 1, 2002 to December 30, 2003

(Unaudited)

---

---

|                                                 |                        |
|-------------------------------------------------|------------------------|
| Date of Incorporation                           | December 23, 1914      |
| Form of Government                              | Council (5)/Manager    |
| Number of employees (excluding police and fire) |                        |
| Classified                                      | 139                    |
| Exempt                                          | 9                      |
| Area in square miles                            | 6.4                    |
| Miles of Streets                                | 85                     |
| Street Lights                                   | 1,972                  |
| Government Facilities and Services              |                        |
| Fire Protection:                                |                        |
| Number of stations                              | 2                      |
| Number of fire personnel and officers           | 37                     |
| Number of calls answered                        | 3,434                  |
| Number of inspections conducted                 | 725                    |
| Police Protection:                              |                        |
| Number of Police Personnel and Officers         | 51 sworn, 20 non-sworn |
| Number of Patrol Units                          | 14 market units        |
| Number of Law Violations                        |                        |
| Physical Arrests                                | 1,442                  |
| Traffic Violations                              | 1,808                  |
| Parking Violations                              | 11,702                 |
| Recreation Services:                            |                        |
| Community centers                               | 4                      |
| Parks                                           | 18                     |
| Park acreage                                    | 211                    |
| Swimming Pools                                  | 1                      |
| Tennis courts                                   | 4                      |
| Waste Water System:                             |                        |
| Miles of sanitary sewers                        | 150                    |
| Miles of storm sewers                           | 69                     |
| Number of service connections                   | 11,405                 |
| Water System:                                   |                        |
| Miles of water mains                            | 150                    |
| Number of service connections                   | 11,405                 |
| Number of fire hydrants                         | 1,000                  |
| Daily average consumption in gallons            | 4,324,436              |

Source: City of San Bruno

